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Manual of Sales Tax Laws and Administration, West Bengal

Volume 1

Second Edition

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Manual of Sales Tax Laws and Administrations West Bengal

INTRODUCTION

Taxes on the sale and purchase of goods were introduced in Bengal for the first time in 1941, when the Bengal Finance (Sales Tax) Act, 1941, the Bengal Motor Spirit Sales Taxation Act, 1941, and the Bengal Raw Jute Taxation Act, 1941, were enacted. After the partition of Bengal, these Acts continued to be in force in West Bengal.

During the last seventeen years, these Acts, particularly the Bengal Finance (Sales Tax) Act, 1941, have undergone considerable change on account of various factors, including the need for checking evasion and constitutional changes in India.

In 1954, the West Bengal Sales Tax Act, 1954, was passed which introduced a new system of levy and collection of sales tax. The passing of the Central Sales Tax Act, 1956, by the Indian Parliament, was another new and far-reaching development.

The Directorate of Commercial Taxes, which administers the above State laws and the Central Sales Tax Act, 1956, in its application to West Bengal, has also undergone much change and development with the passage of time.

Sales tax laws and their administration have, therefore, become fairly complex and the need for a Manual dealing with legal and administrative matters relating to sales tax has accordingly been felt for some time. The present Manual has been prepared to meet that need.

The Manual is divided into two volumes. Volume I contains the State Acts relating to sales and purchase tax, the Central Sales Tax Act, 1956, the relevant Statutory Rules, and the Notifications issued directly under these Acts. It also shows how these Acts and Rules have been amended from time to time. Volume II deals with case laws, procedural and administrative matters, besides reproducing Notifications issued under the Rules.

Any errors and omissions may be brought to the notice of the Government.

B. DASGUPTA
Secretary to the Government of West Bengal,
Finance Department

31st March, 1958

PREFACE TO THE SECOND EDITION

Volume I of the Manual of Sales Tax Laws and Administration was first published in 1958. All the Acts and the Rules contained in this Volume have undergone many changes since due to amendments, substitutions and insertions. All the changes made up to 31st January, 1967 have been incorporated in this Volume and the changes taking place thereafter in the Appendices.

Five new Chapters containing the amendments to the West Bengal Sales Tax Act, 1954, the Bengal Raw Jute Taxation Act, 1941 and the Central Sales Tax Act, 1956, the list of Acts amending the Central Sales Tax Act, 1956 and the notifications under the Central Sales Tax Act, 1956 have been added to this Volume.

Errors and omissions, if any, may be brought to the notice of the Government.

J. L. Kundu
Financial Commissioner & Secretary
to the Government of West Bengal,
Finance Department

31st October, 1967

Manual of Sales Tax Laws and Administration

Volume I

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PART I

The Bengal Finance (Sales Tax) Act, 1941

As modified up to the 31st January, 1967

STATEMENT OF REPEALS, AMENDMENTS AND ADAPTATIONS

AMENDED	Bengal Act I of 1944 Bengal Act VIII of 1945 Bengal Act IV of 1946 Bengal Act VIII of 1946 West Ben. Act X of 1948 West Ben. Act X of 1949 West Ben. Act XXIV of 1951 West Ben. Act XIX of 1954 West Ben. Act IX of 1955 West Ben. Act. XXII of 1955 West Ben. Act II of 1956 West Ben. Act XXVII of 1956 West Ben. Act XIX of 1957 West Ben. Act XXVI of 1957 West Ben. Act VII of 1959 West Ben. Act XIII of 1959 West Ben. Act XIV of 1961 West Ben. Act XVII of 1962 West Ben. Act XIV of 1963 West Ben. Act XXVII of 1963 West Ben. Act IV of 1966
REPEALED	West Ben. Act XLVIII of 1950
ADAPTED	The Indian Independence (Adaptation of Bengal and Punjab, Acts) Order, 1948 The Adaptation of Laws Order, 1950

In reprinting this Act—

(1) amendments have been inserted in their proper places with explanatory footnotes, and

(2) some further footnotes have been added for convenience of reference.

Bengal Act VI of 1941

THE BENGAL FINANCE (SALES TAX) ACT, 1941[1]

As modified up to the 31st January, 1967

[*1st July, 1941*]

An Act to impose a general tax on the sale of goods in Bengal

WHEREAS it is necessary to make an addition to the revenues of Bengal, and for that purpose to impose a general tax on the sale of goods in Bengal;

It is hereby enacted as follows:—

Short title, extent and commencement

1. (*1*) This Act may be called the Bengal Finance (Sales Tax) Act, 1941.

(*2*) It extends to the whole of [2][West Bengal].

(*3*) It shall come into force on such date[3] as the [4]State Government may, by notification in the *Official Gazette*, appoint.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "Commissioner" means the Commissioner of Commercial Taxes appointed under sub-section (*1*) of section 3;

[5](*b*) "contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration—

(*i*) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property, or

---

[1]For Statement of Objects and Reasons, *see* the *Calcutta Gazette*, dated the 7th November, 1940, Part IVA, page 315 ; and for report of the Select Committee, *see* the *Calcutta Gazette*, dated the 13th February, 1941, Part IVA, page 37 ; and for Proceedings of the Bengal Legislative Assembly, *see* the Bengal Legislative Assembly Proceedings, 1940, Volume LVIII, pages 106-48, 149-92 and 217-28, *ibid* 1941, Volume LIX—No. 1, pages 34, 138-73, 209-31, 309-41, *ibid* No. 2, pages 305-40, 351-85, 409-66, and *ibid* No. 6, pages 133-41; and for Proceedings of the Bengal Legislative Council, *see* the Bengal Legislative Council Proceedings, 1941, Volume I, pages 310-16, 365-92 and *ibid* Volume 2, pages 471-95, 503-41 and 609-33.

[2]The words within square brackets were substituted for the word "Bengal" by paragraph (2) of Article 3 of the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.

[3]The Act was brought into force on the 1st July, 1941, *vide* notification No. 1648F., dated the 30th June, 1941, published in Part I, page 57 of the *Calcutta Gazette, Extraordinary*, dated the 1st July, 1941.

[4]The word "State" was substituted for the word "Provincial" by paragraph 4(1) of the Adaptation of Laws Order, 1950.

[5]This clause (*b*) was substituted for the original clause (*b*) by s. 2(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

(*Section 2*)

(*ii*) the installation or repair of any machinery affixed to a building or other immovable property, or

[1](*iii*) the overhaul or repair of—

(*1*) any motor vehicle,

(*2*) any sea-going vessel,

(*3*) any other vessel propelled by internal combustion engine or by any other mechanical means,

(*4*) any aircraft,

(*5*) any component or accessory part of any of the items mentioned in paragraphs (*1*), (*2*), (*3*) or (*4*) above;

[2](*1b*) "certified dealer" means a dealer to whom a special certificate has been granted under sub-section (*3*) of section 7A;

[3](*c*) "dealer" means any person who carries on the business of selling goods in West Bengal and includes the Government.

Explanation 1.—A co-operative society or a club or any association which sells goods to its members is a dealer.

Explanation 2.—A factor, a broker, a commission agent, a *del credere* agent, an auctioneer or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore mentioned or not, who carries on the business of selling goods and who has, in the customary course of business, authority to sell goods belonging to principals is a dealer.

[4]* * * * *

[5](*d*) "goods" includes all kinds of movable property other than actionable claims, stocks, shares or securities;

(*e*) "prescribed" means prescribed by rules made under this Act;

---

[1]This sub-clause (*iii*) was substituted for the original sub-clause by s. 2(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1956 (West Ben. Act XXVII of 1956).

[2]Clause (*1b*) was inserted by s. 2 of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[3]This clause (*c*) was substituted for the former clause (*c*) by s. 2(*b*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[4]*Explanation 3* was omitted by s. 2(*b*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[5]Clause (*d*) was substituted for the former clause (*d*) by s. 2(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

(Section 2)

(*f*) "registered" means registered under this Act;

(*g*) [1]["sale" means any transfer of property in goods for cash or deferred payment or other valuable consideration, including a transfer of property in goods involved in the execution of a contract, but does not include a mortgage, hypothecation, charge or pledge.]

Explanation 1.—A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale;

[2]*Explanation 2.*—A sale shall be deemed to take place in West Bengal if the goods are within West Bengal—

(*a*) in the case of specific or ascertained goods, at the time the contract of sale is made; and

(*b*) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller, whether the assent of the buyer to such appropriation is prior or subsequent to the appropriation:

Provided that where there is a single contract of sale in respect of goods situated in West Bengal as well as in places outside West Bengal, provisions of this *Explanation* shall apply as if there were a separate contract of sale in respect of the goods situated in West Bengal.

[3](*h*) "sale-price" means the amount payable to a dealer as valuable consideration for—

(*i*) the sale of any goods, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done

---

[1]These words within square brackets were substituted for the words "'sale" means any transfer of property in goods for money consideration and includes a transfer of property in goods supplied in the execution of a contract but does not include a mortgage, hypothecation, charge or pledge ; and any grammatical variations of the expression "sale" shall be construed accordingly' by s. 2(*d*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[2]*Explanation 2* which was originally substituted for the *Explanation* by s. 2(*d*)(*ii*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950) was further substituted by s. 2 of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

[3]This clause (*h*) was substituted for the former clause (*h*) by s. 2(*e*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

by the dealer in respect of the goods at the time of, or before, delivery thereof, other than the cost of freight or delivery or the cost of installation when such cost is separately charged; or

[1]* * * * *

[2](*i*) "turnover" used in relation to any period means the aggregate of the sale-prices or parts of sale-prices receivable, or if a dealer so elects, actually received by the dealer during such period after deducting the amounts, if any, refunded by the dealer in respect of any goods returned by the purchaser within such period:

Provided that an election as aforesaid once made shall not be altered except with the permission of the Commissioner and on such terms and conditions as he may think fit to impose:

[3]Provided further that where before or after the date of the coming into force of clause (*f*) of section 2 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950, the calculation of the turnover for any period prior to such date was or is made on the basis of the sale prices or parts of sale prices receivable during such period, the calculation shall not be called in question merely on the ground that it was or is so made; and no return furnished, no assessment made, no proceedings (including in particular proceedings for the recovery of any tax or penalty) taken, no order passed and no notice issued whether before or after such date shall be called in question on the ground that it was or is based on turnover so calculated; West Ben. Act XLVIII of 1950

[4](*j*) "year" used in relation to any particular dealer means the year by reference to which, according to a declaration made by that dealer, the accounts of that dealer are ordinarily maintained in his books, and where no such declaration is made, the year commen-

---

[1]Sub-clause (*ii*) of clause (*h*) was omitted by s. 2(*2*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

[2]This clause (*i*) was substituted for the original clause by s. 2(*f*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[3]This further proviso was added by s. 2 of the Bengal Finance (Sales Tax) (Amendment) Act, 1955 (West Ben. Act IX of 1955).

[4]Clause (*j*) was substituted for the original clause by s. 2(*g*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

cing on the first day of January and reckoned according to the British calendar:

Provided that a registered [1][or certified] dealer shall not change his year except with the previous permission of the prescribed authority and except on such terms and conditions as may be determined by such authority.

Taxing authorities

3. (*1*) For carrying out the purposes of this Act, the [2]State Government may appoint a person to be Commissioner of Commercial Taxes, together with such other persons to assist him as it thinks fit [3][and may specify the area or areas over which they shall exercise jurisdiction].

(*2*) Persons appointed under sub-section (*1*) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

[4](*2A*) Notwithstanding anything to the contrary contained in sub-section (*1*), the Commissioner may transfer any case or matter from any person appointed under sub-section (*1*) to assist the Commissioner to any other person so appointed whether such other person has jurisdiction over the area to which the case or matter relates or not, provided he is otherwise competent to deal with such case or matter in exercise or performance of the powers or duties referred to in sub-section (*2*).

(*3*) All persons appointed under sub-section (*1*) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Act XLV of 1860

[5](*4*) It is hereby declared that—

(*a*) any order made by the State Government defining the area over which any person appointed under sub-section (*1*) to assist the Commissioner is to exercise jurisdiction, or

(*b*) any transfer made by the Commissioner of any case or matter from any person appointed under sub-section (*1*) to assist the Commissioner to any other person so appointed, or

---

[1]These words within square brackets were inserted by s. 2(*b*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1956 (West Ben. Act XXVII of 1956).

[2]*See* footnote 4 on p. 1, *ante*.

[3]These words within square brackets were added with retrospective effect by s. 2(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1962 (West Ben. Act XVII of 1962).

[4]Sub-section (*2A*) was inserted with retrospective effect by s. 2(*2*), *ibid*.

[5]Sub-section (*4*) was added by s. 2(*3*), *ibid*.

(*c*) any assessment made or anything done or any action taken by any person appointed under sub-section (*1*) to assist the Commissioner, in the exercise or performance of the powers or duties referred to in sub-section (*2*) in any case or matter arising within any area referred to in clause (*a*) or transferred to him by the Commissioner,

before the commencement of the Bengal Finance (Sales Tax) (Amendment) Act, 1962, shall be deemed to be and to have always been validly made, done or taken as if that Act were in force when such order, transfer or assessment was made or such thing was done or such action was taken.

Additional Commissioner

[1]3A. (*1*) The State Government may appoint [2][one or more persons to be an Additional Commissioner or Additional Commissioners of Commercial Taxes].

(*2*) [3][An Additional Commissioner of Commercial Taxes] shall have such of the powers and shall be entitled to exercise such of the duties of the Commissioner as the State Government may, by notification in the *Official Gazette*, direct.

(*3*) References to the Commissioner in this Act, shall, in respect of the powers and duties referred to in sub-section (*2*), be deemed to include references to [4][an Additional Commissioner of Commercial Taxes].

(*4*) The Commissioner may transfer to, or withdraw to himself from [5][an Additional Commissioner of Commercial Taxes] any case or matter with which [5][an Additional Commissioner of Commercial Taxes] is competent to deal in exercise or performance of the powers or duties referred to in sub-section (*2*) [6][or may transfer any such case or matter from an Additional Commissioner of Commercial Taxes competent to deal with the same to another Additional Commissioner of Commercial Taxes so competent].

---

[1]This section 3A was inserted by s. 2 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1951 (West Ben. Act XXIV of 1951).

[2]These words within square brackets were substituted for the words "a person to be the Additional Commissioner of Commercial Taxes (hereinafter referred to as the Additional Commissioner)" by s. 3(*a*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[3]These words within square brackets were substituted for the words "The Additional Commissioner" by s. 3(*b*), *ibid.*

[4]These words within square brackets were substituted for the words "the Additional Commissioner" by s. 3(*c*), *ibid.*

[5]These words within square brackets were substituted for the words "the Additional Commissioner" by s. 3(*d*)(*i*), *ibid.*

[6]These words within square brackets were added by s. 3(*d*)(*ii*), *ibid.*

(*5*) [1][An Additional Commissioner of Commercial Taxes] shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Incidence of taxation

4. [2][(*1*) [3][With] effect from such date as the [4]State Government may, by notification in the *Official Gazette*, appoint, being not earlier than thirty days after the date of the said notification, every dealer whose gross turnover during the year immediately preceding the commencement of this Act exceeded the taxable quantum shall be liable to pay tax under this Act on all sales effected after the date so notified:

Provided that the tax shall not be payable on sales involved in the execution of a contract which is shown to the satisfaction of the Commissioner to have been entered into on or before the date so notified.]

[5](*2*) Every dealer to whom sub-section (*1*) does not apply, shall, if his gross turnover calculated from the commencement of any year exceeds the taxable quantum at any time within such year, be liable to pay tax under this Act, on the expiry of two months from the date on which such gross turnover first exceeds the taxable quantum, on all sales effected after such expiry.

(*3*) Every dealer who has become liable to pay tax under this Act, shall continue to be so liable until the expiry of three

---

[1]These words within square brackets were substituted for the words "The Additional Commissioner" by s. 3(*e*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[2]Sub-section (*1*) of section 4 (including the proviso thereof) may be read along with the provisions of sub-section (*2*) of section 3 of the Transferred Territories (Application of West Bengal Tax Laws) Act, 1957 (West Ben. Act XXVI of 1957) wherein it is provided that—

Ben. Act VI of 1941

"Provided that in applying the Bengal Finance (Sales Tax) Act, 1941 to the transferred territories, any notification issued under sub-section (*1*) of section 4 shall be deemed to have been rescinded and the following sub-section shall be deemed to be substituted for that sub-section (including the proviso thereof), namely—

"(*1*) With effect from the date on which this Act comes into force in the territories transferred from the State of Bihar to the State of West Bengal by section 3 of the Bihar and West Bengal (Transfer of Territories) Act, 1956, every dealer whose gross turnover during the year immediately preceding such date exceeded the taxable quantum shall be liable to pay tax under this Act on all sales effected after such date."

XL of 1956

[3]The word within square brackets was substituted for the words and figures "Subject to the provision of sections 5 and 6 and with" by s. 3(*a*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[4]*See* footnote 4 on page 1, *ante*.

[5]Sub-section (*2*) was substituted for the original sub-section by s. 3(*b*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

consecutive years, during each of which his gross turnover has failed to exceed the taxable quantum and such further period after the date of such expiry as may be prescribed, and on the expiry of this latter period his liability to pay tax shall cease.

[1](*4*) Every dealer whose liability to pay tax under this Act has ceased under the provisions of sub-section (*3*), shall, if his gross turnover calculated from the commencement of any year again exceeds the taxable quantum at any time within such year, be liable to pay such tax on the expiry of two months from the date on which such gross turnover again first exceeds the taxable quantum on all sales effected after such expiry.

(*5*) In this Act the expression "taxable quantum" means—

(*a*) in relation to any dealer who imports for sale any goods into [2][West Bengal,] or [3]* manufactures or produces any goods for sale, 10,000 rupees; or

[4]* * * * *

(*c*) in relation to any other dealer, 50,000 rupees.

Provision against evasion of tax by unregistered dealers

[5]4A. If in the opinion of the State Government there is any appreciable evasion of tax in respect of any goods, then the State Government may issue a notification specifying such goods (hereinafter referred to as notified goods), and with effect from the date of such notification, every dealer who imports into West Bengal, or manufactures or produces such goods for sale and who is not liable to pay tax under sub-section (*2*) or sub-section (*4*) of section 4 or whose liability has ceased under sub-section (*3*) of that section shall be liable to pay tax on all sales of such notified goods:

Provided that, in the case of cottage industry products, the State Government may, by general or special order, exempt from the provisions of this section dealers selling notified goods produced by himself or by members of his family.

---

[1]Sub-section (*4*) was substituted for the original sub-section by s. 3(*c*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[2]*See* footnote 2 on page 1, *ante*.

[3]The word "himself" was omitted by s. 3(*d*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[4]Clause (*b*) was omitted by s. 4 of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[5]Section 4A was inserted by s. 5, *ibid.*

(*Section 5*)

5. [1](*1*) The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of—

(*a*) one half of one *per centum* of such part of his taxable turnover as represents sales of gold;

(*b*) one *per centum* of such part of his taxable turnover as represents sales of gold ornament manufactured by him, where he charges separately for the value of gold and the cost of manufacture;

(*c*) [2]Three *per centum* of such part of his taxable turnover as represents sales of goods referred to in section 14 of the Central Sales Tax Act, 1956; 74 of 1956

(*d*) [3][ten *per centum*] of such part of his taxable turnover as represents sales of goods included in Schedule II;

(*e*) [4]Six *per centum* of such part of his taxable turnover as represents sales of goods other than those referred to in clauses (*a*), (*b*), (*c*) and (*d*).

(*2*) In this Act the expression "taxable turnover" means [5][in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover] during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

[6](*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for re-sale by

---

[1]Sub-section (*1*) was substituted for the original sub-section by s. 3(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

[2]The words "Three *per centum*" were substituted for the words "Two *per centum*" by s. 2(*a*) of the Bengal Finance (Sales Tax) Amendment Ordinance (West Ben. Ordinance No. V of 1966.)

[3]These words within square brackets were substituted for the words "seven *per centum*" by s. 2(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

[4]The words "Six *per centum*" were substituted for words "Five *per centum*" by s. 2(*a*) of the Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Ordinance, 1966 (West Ben. Ordinance No. XIII of 1966).

[5]These words within square brackets were substituted for the words "that part of a dealer's gross turnover" by s. 6(*a*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[6]Sub-clauses (*ii*), (*iii*) and (*iv*) were substituted for the original clauses by s. 3(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

him in West Bengal or for use by him [1][directly] in the manufacture in West Bengal of goods for sale, and of containers and other materials for the packing of goods of the class or classes so specified;

[2](*iii*) sales to a registered dealer engaged in the business of raising coal, of goods required for use by him directly in connection with the raising of coal in West Bengal;

[2](*iv*) sales to any undertaking supplying electrical energy to the public under a license or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods required for use by it [1][directly] in the generation or distribution of such energy either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal;

9 of 1910

[3](*v*) sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in West Bengal, or to have taken place in the course of inter-State trade or commerce, within the meaning of section 3 of the Central Sales Tax Act, 1956, or in the course of import of the goods into, or export of the goods out of, the territory of India, within the meaning of section 5 of that Act;

74 of 1956

[4](*va*) sales of goods specified in section 14 of the Central Sales Tax Act, 1956, on a prior sale whereof in West Bengal due tax is shown to the satisfaction of the Commissioner to have been paid;

(*vi*) such other sales as may be prescribed; and

[5]Provided that deduction on account of sales referred to in sub-clause (*ii*), sub-clause (*iii*) or sub-clause (*iv*) shall be allowed to the dealer who sells the goods only when he can furnish in the prescribed manner a declaration containing prescribed parti-

---

[1]The word "directly" within square brackets was inserted by sec. 2(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1966 (West Bengal Act IV of 1966).

[2]See footnote 6 on Page 9, *ante*.

[3]Sub-clause (*v*) was substituted for the original clause by s. 3(*2*)(*a*)(*iv*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act. XIII of 1959).

[4]Sub-clause (*va*) was inserted by s. 3(*2*)(*a*)(*v*), *ibid.*

[5]This proviso was added by s. 3(*2*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

culars in the prescribed form obtainable [1][in such manner and subject to such conditions and restrictions as may be prescribed] from the prescribed authority duly filled up and signed by the registered dealer to whom, or by the owner or representative of the undertaking to which, the goods are sold.

[2](*b*) the aggregate of the following amounts, if any,—

(*i*) one half of one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one half of one *per centum* of the turnover;

(*ii*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one *per centum* of the turnover;

(*iii*) [3]two and three-fourths *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of three *per centum* of the turnover;

(*iv*) [4][nine *per centum*] of the balance remaining after making the deductions allowed by sub-clauses (*ii*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of [5][ten *per centum*] of the turnover;

(*v*) [6]five and a half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that

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[1]The words within square brackets were inserted by sec. 2 of the Bengal Finance (Sales Tax) (Amendment) Act, 1966 (West Bengal Act IV of 1966).

[2]Clause (*b*) was substituted for the former clause by s. 3(*2*)(*b*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

[3]The words, "two and three fourths" were substituted for word "two" and the word "three" for "two" by s. 2 (*b*) of West Bengal Ordinance No. V of 1966.

[4]These words within square brackets were substituted for the words "six and a half *per centum*" by s. 2(*b*)(*i*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

[5]These words within square brackets were substituted for the words "seven *per centum*" by s. 2(*b*)(*ii*), *ibid.*

[6]The words "five and a half" were substituted for words "four and three-fourths" and the word "six" for "five" by s. 2 (*b*) of West Bengal Ordinance No. XIII of 1966.

part of the turnover of a dealer which is taxable at the rate of six *per centum* of the turnover.

[1]*Explanation.*—In this section—

(*a*) "gold" means gold of a fineness not below ninety *per centum*;

(*b*) "gold ornament" means ornament meant for personal adornment made or manufactured from gold and not set with stones or gems, whether real or artificial, or with pearls, whether real or cultured.

[2](*3*) In this Act the expression "taxable turnover", in the case of a dealer who is liable to pay tax under section 4A, means that part of his gross turnover in respect of the notified goods during any period which remains after deducting therefrom his turnover during the period on—

(*a*) sales of such notified goods as are proved to the satisfaction of the Commissioner to have been purchased by him from registered or certified dealers; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by clause (*a*).

Penalty for unauthorised use of goods by registered dealer or undertaking

[3]**5A.** (*1*) If any registered dealer or undertaking, after purchasing any goods for any of the purposes referred to in sub-clauses (*ii*), (*iii*) and (*iv*) of clause (*a*) of sub-section (*2*) of section 5, makes use of the same for any other purpose the prescribed authority may, after giving such registered dealer or the owner of such undertaking a reasonable opportunity of being heard, by an order in writing direct that he shall pay by way of penalty a sum not exceeding double the amount of the tax which could have been levied under this Act in respect of the sale of the goods concerned.

(*2*) Any penalty imposed under sub-section (*1*) shall be paid by the registered dealer or undertaking, as the case may be, into a Government Treasury or the Reserve Bank of India by such date as may be specified by the prescribed authority in a notice issued for this purpose and the date to be so specified shall not be less than fifteen days from the date of service of such notice:

Provided that the prescribed authority may, for reasons to be recorded in writing, extend the date of such payment or

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[1]This *Explanation* was added by s. 2(*c*) of the Bengal Finance (Sales Tax) (Third Amendment) Act, 1956 (West Ben. Act II of 1956).

[2]Sub-section (*3*) was added by s. 6(*b*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[3]Section 5A was inserted by s. 4 of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

allow such registered dealer or owner, as the case may be, to pay the penalty imposed in such number of instalments as the prescribed authority may determine.

(*3*) Any amount of penalty that remains unpaid after the date specified in the notice referred to in sub-section (*2*) shall be recoverable as an arrear of land revenue payable to the Collector.

Penalty for improper use of declaration by registered dealer

[1]5B. (*1*) If any registered dealer furnishes a declaration referred to in the proviso to clause (*a*) of subsection (*2*) of section 5—

(*a*) in respect of a sale to him of goods of any class or classes not specified at the time of the sale in the certificate of registration granted to him under sub-section (*3*) of section 7, or

(*b*) in respect of a sale of any goods, where the sale was made to him before he was registered,

the prescribed authority may, after giving such registered dealer a reasonable opportunity of being heard, by an order in writing direct that he shall pay by way of penalty a sum not exceeding double the amount of the tax which could have been levied under this Act in respect of the sale of the goods concerned.

(*2*) The provisions of sub-sections (*2*) and (*3*) of section 5A shall apply in respect of a penalty imposed under this section.

Tax-free goods

6. (*1*) No tax shall be payable under this Act on the sale of goods specified in the first column of [2][Schedule I], subject to the conditions and exceptions, if any, set out in the corresponding entry in the second column thereof.

(*2*) The [3]State Government, after giving by notification in the *Official Gazette*, not less than three months' notice of its intention so to do, may by like notification add to [2][Schedule I] and thereupon [2][Schedule I] shall be deemed to be amended accordingly.

Registration of dealers

7. (*1*) No dealer shall, while being liable to pay tax [4][under section 4 of this Act], carry on business as a dealer

[1]Section 5B was inserted by sec. 3 of the Bengal Finance (Sales Tax) (Amendment) Act, 1966 (West Bengal Act IV of 1966).

[2]These words within square brackets were substituted for the words "the Schedule" by s. 4 of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

[3]*See* foot note 4 on page 1, *ante*.

[4]These words and figure within square brackets were substituted for the words "under this Act" by s. 5(*a*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

unless he has been registered and possesses a registration certificate.

(*2*) Every dealer required by sub-section (*1*) to be registered shall make application in such behalf in the prescribed manner to the prescribed authority [1][and such application shall be accompanied by a declaration in the prescribed form duly filled and signed by the dealer specifying the class or classes of goods for the purposes of sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5].

(*3*) If the said authority is satisfied that an application for registration is in order, he shall in accordance with such rules as may be prescribed, register the applicant and grant him, a certificate of registration in the prescribed form which shall specify the class or classes of goods for the purposes of sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5.

(*4*) The Commissioner may from time to time amend any certificate of registration in accordance with information furnished under section 16 or otherwise received.

[2](*4a*) The Commissioner may, for good or sufficient reasons, demand from a registered dealer or from a person who has applied for registration under this Act,

[3](*i*) reasonable security for the proper payment of tax payable by him under this Act;

[3](*ii*) reasonable security for the proper custody and use of the forms referred to in the proviso to [4]* * * * clause (*a*) of sub-section (*2*) of section 5 which may be given to him by the prescribed authority.

(*5*) When any dealer has been convicted or has paid composition money under section 23, in respect of any contravention of sub-section (*1*) of this section, the Commissioner shall register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (*3*) of this section on the dealer's application.

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[1]These words within square brackets were added by s. 5(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

[2]Sub-section (*4a*) was inserted by s. 3(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[3]These clauses were substituted for the words "reasonable security for the proper payment of tax payable under this Act" by s. 3 of the Bengal Finance (Sales Tax) (Amendment) Act, 1955 (West Ben. Act IX of 1955).

[4]The words "sub-clause (*ii*) of" were omitted by s. 5(*2*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

[1](*6*) When—

(*a*) any business in respect of which a certificate has been granted to a dealer on an application made, has been discontinued [2]* * *, or

(*b*) a dealer has ceased to be liable to pay tax under section 4 of this Act,

the Commissioner shall cancel the registration.

Special certificates for dealers liable to pay tax under section 4A

[3]7A. (*1*) No dealer shall, while being liable to pay tax under section 4A, sell any notified goods unless he obtains a special certificate from the prescribed authority:

Provided that a dealer carrying on business of selling such goods at the commencement of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955, shall be allowed three months from such commencement to obtain a special certificate.

West Ben. Act XXII of 1955

(*2*) Every dealer required by sub-section (*1*) to obtain a special certificate shall make application in this behalf in the prescribed manner to the prescribed authority.

(*3*) If the said authority is satisfied that an application for special certificate is in order he shall, in accordance with such rules as may be prescribed, grant a special certificate to the applicant in the prescribed form.

(*4*) The Commissioner may, from time to time, amend any special certificate in accordance with the information furnished under section 16 or otherwise received.

(*5*) The Commissioner may, for good or sufficient reasons, demand from a dealer or person, who has applied for or has already obtained a special certificate under this Act or is found to be importing or attempting to import notified goods into West Bengal for sale without being registered or without obtaining or applying for a special certificate, reasonable security for the proper payment of tax payable by him under this Act.

(*6*) When any dealer has been convicted or has paid composition money under section 23, in respect of any contravention of the provisions of this section the Commissioner shall grant a special certificate to such dealer and such special certificate

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[1]This sub-section (*6*) was substituted for the original sub-section by s. 5(*b*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[2]The words "or transferred" were omitted by s. 3(*b*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[3]Section 7A was inserted by s. 7 of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

shall take effect as if it had been granted under sub-section (*3*) on the dealer's application.

(*7*) When any business, in respect of which a special certificate has been granted to a dealer on an application made, has been discontinued, the Commissioner shall cancel such special certificate.

Voluntary registration

8. (*1*) Any dealer whose gross turnover during a year exceeds 10,000 rupees may, notwithstanding that he may not be liable to pay tax under section 4, apply in the prescribed manner to the prescribed authority for registration under this Act.

[1]*Explanation.*—A dealer may apply for registration under this section although he deals exclusively in one or more classes of goods specified in the first column of [2][Schedule I].

(*2*) The provisions of sub-sections (*3*) and (*4*) and clause (*a*) of sub-section (*6*) of section 7 shall apply in respect of applications for registration under this section.

(*3*) Every dealer who has been registered upon application made under this section shall, for so long as his registration remains in force, be liable to pay tax under this Act.

(*4*) The registration of a dealer upon application made under this section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of this Act.

(*5*) Subject to the provisions of sub-section (*4*), a dealer registered upon application made under this section may apply in the prescribed manner not less than six months before the end of a year to the authority which granted him his certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made; and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel the registration accordingly.

Names and other particulars of registered dealers to be published

[3]**9.** The Commissioner shall publish in the *Official Gazette* the name and address of every dealer who is registered or whose certificate of registration is amended or whose registration is cancelled as soon as may be after the registration, amendment

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[1]This *Explanation* to s. 8(*1*) was added by s. 6 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[2]The words within square brackets were substituted for the words "the Schedule" by s. 5 of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

[3]This section 9 was substituted for the original section 9 by s. 4 of the Bengal Finance (Sales Tax) (Amendment) Act, 1966 (West Ben. Act IV of 1966).

or cancellation, as the case may be, together with the date thereof and a description of the goods covered by the certificate of registration.

Payment of tax and returns

10. (*1*) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(*2*) Such dealers as may be required so to do by the Commissioner by notice served in the prescribed manner and every [1][registered or certified] dealer shall furnish such returns by such dates and to such authority as may be prescribed:

(*3*) Before any [1][registered or certified] dealer furnishes the returns required by sub-section (*2*), he shall, in the prescribed manner, pay into a Government Treasury or the Reserve Bank of India the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

(*4*) If any dealer discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return, and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (*3*) of the extra amount.

Assessment of tax

11. [3](*1*) If no returns are furnished by a [4][registered or certified] dealer in respect of any period by the prescribed date, or if the Commissioner is not satisfied that the returns furnished are correct and complete, the Commissioner shall [5]* * * * proceed in such manner as may be prescribed to assess to the best of his judgment the amount of the tax due from the dealer

[1]These words within square brackets were substituted for the word "registered" by s. 8 of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[2]The proviso to sub-section (*2*) of section 10 was omitted by s. 8 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[3]Sub-section (*1*) was substituted for the original sub-section by s. 5(*a*) of the West Bengal Finance (Sales Tax) (Amendment) Act, 1949 (West Ben. Act X of 1949).

[4]These words within square brackets were substituted for the word "registered" by s. 9(*a*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[5]The words, "within eighteen months after the expiry of such period," were omitted with retrospective effect by s. 2 of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1963 (West Ben. Act XXVII of 1963).

and in making such assessment shall give the dealer a reasonable opportunity of being heard; and in the case of failure by a [1][registered or certified] dealer [2][to submit in respect of any period a return accompanied by a receipt from a Government Treasury or the Reserve Bank of India, as required under sub-section (*3*) of section 10, by the prescribed date,] the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of the tax so assessed a sum not exceeding one and a half times that amount.

(*2*) If upon information which has come into his possession, the Commissioner is satisfied that any dealer, [3][who has been liable to pay tax under this Act in respect of any period [4](but has failed to get himself registered or to obtain a special certificate, as the case may be,) the Commissioner, shall] [5]* * proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods [6][and in making such assessment shall give the dealer a reasonable opportunity of being heard] [7]* * * * *

[8](*2a*) No assessment under sub-section (*1*) shall be made after the expiry of four years and no assessment under sub-section (*2*) shall be made after the expiry of six years from the end of the year in respect of which or part of which the assessment is made:

Provided that where any proceedings for assessment under sub-section (*1*) or sub-section (*2*) are pending at the commencement of the Bengal Finance (Sales Tax) (West Bengal Amend- West Ben. Act XLVIII of 1950

[1]See footnote 4 on Page 17, *ante*.

[2]These words, brackets and figures within square brackets were substituted for the words "to submit a return in respect of any period by the prescribed date" by s. 9(*a*)(*ii*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[3]The words within square brackets were substituted for the words beginning with "who imports" and ending with "such period" by s. 9(*b*), of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[4]These words within chain brackets were substituted for the words "but has failed to get himself registered," by s. 9(*b*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[5]The words "after giving the dealer a reasonable opportunity of being heard" were omitted by s. 5(*b*)(*ii*) of the West Bengal Finance (Sales Tax) (Amendment) Act, 1949 (West Ben. Act X of 1949).

[6]The words within square brackets were inserted by s. 5(*b*)(*iii*), *ibid*.

[7]The words beginning with "and the Commissioner may" and ending with "that amount" were omitted by s. 6(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

[8]This sub-section (*2a*) was inserted by s. 9(*c*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

(Section 11)

ment) Act, 1950 such assessment may be made at any time within four years or six years respectively of the date of such commencement:

[1]Provided further that when a fresh assessment is required to be made in pursuance of an order under section 20 or under section 21 [2][or in pursuance of any other order of any Court], such fresh assessment may be made at any time within four years from the date of such order.

[3](*2b*) In computing the time limited by sub-section (*2a*) for making any assessment under sub-section (*1*) or sub-section (*2*), the period during which the Commissioner is restrained from commencing or continuing any proceeding for such assessment by an order of the Board of Revenue or any Court shall be excluded.

(*3*) The amount of tax—

(*a*) due where the returns are furnished without receipt showing full payment thereof, or

(*b*) assessed under sub-section (*1*), less the sum, if any, already paid by the dealer in respect of the said period, or

(*c*) assessed under sub-section (*2*), [4]* * * [5][shall, together with any penalty that may be directed to be paid [6]under the provisions of sub-section (*1*), be paid] by the dealer into a Government Treasury or the Reserve Bank of India by such date as may be specified in a notice issued by the Commissioner for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing,

[1]This further proviso was added by s. 4(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1955 (West Ben. Act IX of 1955).

[2]These words within square brackets were inserted by s. 6 of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

[3]This sub-section (*2b*) was inserted by sec. 5 of the Bengal Finance (Sales Tax) (Amendment) Act, 1966 (West Bengal Act IV of 1966).

[4]The words "together with the penalty directed to be paid under that sub-section" were omitted by s. 5(*c*)(*i*) of the West Bengal Finance (Sales Tax) (Amendment) Act, 1949 (West Ben. Act X of 1949).

[5]The words within square brackets were substituted for the words "shall be paid" by s. 5(*c*)(*ii*), *ibid.*

[6]The words "under the provisions of sub-section (*1*)," were substituted for the words "under any of the provisions of this section" by s. 6(*2*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

extend the date of such payment or allow such dealer to pay the tax due and the penalty (if any) by instalments.

[1](*4*) Any amount of tax or penalty which remains unpaid after the date specified in the said notice shall be recoverable as an arrear of land-revenue as if it were payable to the Collector:

Provided that where any proceedings for the recovery as an arrear of land-revenue of any tax or penalty remaining unpaid as aforesaid have been taken as if it were payable to a person other than the Collector, such proceedings shall be deemed to have been validly taken and if they are still pending may be validly so continued:

[2]Provided further that where security has been furnished by a dealer in pursuance of a demand [3][under sub-section (*4a*) of section 7 or under sub-section (*5*) of section 7A], the Commissioner may,—

(*i*) in cases coming [4][under clause (*i*) of sub-section (*4a*) of section 7 or under sub-section (*5*) of section 7A], for good and sufficient reasons, realize any tax or penalty remaining unpaid as aforesaid or part thereof by ordering forfeiture of the whole or any part of the security;

(*ii*) in cases coming under clause (*ii*) [5][of sub-section (*4a*) of section 7], order forfeiture of the whole or part of the security, if there has been negligence or wilful default as to the proper custody or use of the forms mentioned in that clause.

[6](*4A*) Where any proceedings for the recovery as an arrear of land revenue of any tax or penalty remaining unpaid has been commenced under sub-section (*4*) and the amount of tax or penalty is subsequently modified, enhanced or reduced in consequence of any assessment made or order passed on appeal,

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[1]The sub-section (*4*) was substituted for the original sub-section (*4*) by s. 4(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[2]This further proviso was added by s. 4(*2*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1955 (West Ben. Act IX of 1955).

[3]These words within square brackets were substituted for the words "under sub-section (*4a*) of section 7" by s. 9(*c*)(*i*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[4]These words within square brackets were substituted for the words "under clause (*i*) of that sub-section" by s. 9(*c*) (*ii*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[5]These words within square brackets were substituted for the words "of that sub-section" by s. 9(*c*)(*iii*), *ibid.*

[6]Sub-section (*4A*) was inserted with retrospective effect by s. 3 of the Bengal Finance (Sales Tax) (Amendment) Act, 1956 (West Ben. Act XXVII of 1956).

revision or review under section 20, the Commissioner may in such manner and within such period as may be prescribed inform the dealer and such authority by whom or under whose order the recovery is to be made as may be prescribed in this behalf and thereupon such proceedings may be continued as if the amount of tax or penalty as so modified, enhanced or reduced had been substituted for the tax or penalty which was to be recovered under sub-section (*4*).

[1](*4B*) Where any dealer is in default in making payment of any tax payable under this Act after the assessment of such tax has been made and the date for the payment thereof has expired, the Commissioner may, by notice issued in this behalf, direct that in addition to the amount of arrears of such tax, such sum not exceeding that amount as the Commissioner may specify in the notice, shall be paid by the dealer by way of penalty, by such date as may be specified in the notice, and the amount of any such tax or penalty which remains unpaid after the date so specified in the notice shall be recoverable as an arrear of land revenue payable to the Collector:

Provided that if the Commissioner is satisfied that the default in making payment of the tax has been due to circumstances beyond the control of the dealer, he may, by order recording reasons for so doing, exempt the dealer from payment of any penalty.

(*5*) Any assessment made under this section shall be without prejudice to any prosecution instituted for an offence against this Act.

Action taken and proceedings commenced or continued in the trade name of a business

[2]**11A.** Notwithstanding anything contained in any law for the time being in force, in respect of any business carried on under a trade name,—

(*1*) action may be taken under this Act in any matter connected with the purposes of this Act including the realisation of taxes or penalty, and proceedings for the recovery of any such taxes or penalty may be commenced or continued under any law against the person owning the business, and

(*2*) no action taken or proceedings commenced before the commencement of the West Bengal Tax Laws (Amend-

[1]This sub-section was substituted by s. 6(*3*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961). for sub-section (*4a*) which was originally inserted by s. 4(*b*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[2]Section 11A was inserted with retrospective effect by s. 2 of the West Bengal Tax Laws (Amendment) Act, 1959 (West Ben. Act VII of 1959).

ment) Act, 1959, shall be called in question merely on the ground that such action was taken or such proceedings were commenced in the trade name of the business.

Refunds

[1]**12.** (*1*) The Commissioner shall, in the prescribed manner, refund to a dealer applying in this behalf any amount of tax or penalty paid by such dealer in excess of the amount due from him under this Act, either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of other period:

Provided that no refund shall be made unless the claim for refund is made within twelve months from the date of the asssessment of tax or the date of the imposition of penalty or within six months from the date of any final order passed on appeal, revision or review under section 20 or reference under section 21, whichever period expires later.

(*2*) Nothing in sub-section (*1*) shall be deemed to empower the Commissioner to amend, vary or rescind any assessment or to amend, vary or rescind any order passed on appeal, revision or review under section 20 or reference under section 21, or to confer on a dealer any relief in addition to what he is entitled under the provisions of this Act.

Person to whom, manner in which and conditions subject to which tax to be refunded under section 15 of Act 74 of 1956

[2]**12A.** (*1*) Where a tax has been levied under this Act in respect of the sale of any goods referred to in section 14 of the Central Sales Tax Act, 1956, and such goods are subsequently sold in the course of inter-State trade or commerce, the dealer by whom the tax so levied was paid may, within twelve months from the date on which the tax was paid, make an application in writing to the Commissioner for the refund of the tax under the provisions of clause (*b*) of section 15 of the Central Sales Tax Act, 1956. 74 of 1956

(*2*) On receipt of an application under sub-section (*1*), the Commissioner shall, after giving the applicant an opportunity of being heard and after recording reasons for so doing, make an order either granting or rejecting the application wholly or in part:

Provided that no order for refunding any tax shall be made unless it is proved to the satisfaction of the Commissioner that—

(*a*) such tax was actually paid within twelve months

[1]Section 12 was substituted for the original section by s. 10 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[2]Section 12A was inserted by s. 7 of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

preceding the date of the application under sub-section (*1*), and

(*b*) the goods in respect of the sale whereof the tax is ordered to be refunded, were subsequently re-sold in the course of inter-State trade or commerce.

(*3*) When an application for refund is granted under sub-section (*2*), the tax ordered to be refunded shall be refunded to the applicant, *mutatis mutandis* in the manner referred to in sub-section (*1*) of section 12.

Accounts

13. Every [1][registered or certified] dealer or other dealer on whom a notice has been served to furnish returns under sub-section (*2*) of section 10 shall keep a true account of the value of goods bought and sold by him, and if the Commissioner considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the returns referred to in that sub-section, he may require such dealer by notice in writing to keep such accounts (including records of sales) as may be prescribed.

Production and inspection of accounts and documents, and search of premises

14. [2](*1*) The Commissioner may, subject to such conditions as may be prescribed, require any dealer—

(*a*) to produce before him any accounts, registers or documents,

(*b*) to furnish any information, relating to the stock of goods of, or purchases, sales or deliveries of goods by, the dealer or relating to any other matter,

as may be deemed necessary for the purposes of this Act.

[2](*2*) (*a*) All accounts, registers and documents relating to the stocks of goods of, or purchases, sales and deliveries of goods by, any dealer; and

(*b*) all goods kept in any place of business of any dealer, shall at all reasonable times be open to inspection by the Commissioner.

(*3*) If the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as may be necessary, and

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[1]These words within square brackets were substituted for the word "registered" by s. 10 of the Bengal Finance (Sales Tax) (Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[2]Sub-sections (*1*) and (*2*) were substituted for the original sub-sections (*1*) and (*2*) by s. 11 (*a*) and (*b*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.

(*4*) For the purposes of sub-section (*2*) or sub-section (*3*) the Commissioner may enter and search any place of business of any dealer [1][or any other place where the Commissioner has, upon information received, reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business].

Delegation of Commissioner's powers

15. Subject to such restrictions and conditions as may be prescribed, the Commissioner may by order in writing delegate any of his powers under this Act [except those under [2]* * sub-section (*2*) of section 22] to any person appointed under section 3 to assist him.

Information to be furnished regarding changes of business

16. If any dealer to whom the provisions of sub-section (*2*) of section 10 apply,—

(*a*) sells or otherwise disposes of his business or any part of his business or any place of business [3][or effects or comes to know of any other change in the ownership of the business], or

(*b*) discontinues his business or changes his place of business or opens a new place of business, or

[4](*c*) changes the name or nature of his business or effects any change in the class or classes of goods in which he carries on his business and which is or are specified in his certificate of registration,

he shall within the prescribed time [5][and in the prescribed manner] inform the prescribed authority accordingly; and if any such dealer dies, his legal representative shall in like manner inform the said authority.

Transfer of business

[6]**17.** Where the ownership of the business of a registered dealer is transferred absolutely [7][by sale, gift, bequest, inherit-

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[1]These words within square brackets were added by s. 13(*b*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[2]The words and figures "section 18 and" were omitted by s. 12, *ibid.*

[3]Those words within square brackets were inserted by s. 13 (*a*), *ibid.*

[4]This clause (*c*) was substituted for the original clause by s. 11(*c*), *ibid.*

[5]These words within square brackets were inserted by s. 7 of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

[6]This section 17 was substituted for the former s. 17 by s. 5 of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[7]These words within square brackets were inserted by s. 8 of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

ance or otherwise] or transferred by way of lease and the transferee or the lessee carries on such business, either in its old name or in some other name, the transferee or the lessee shall for all the purposes of this Act (except for liabilities under this Act already discharged by such dealer) be deemed to be and to have always been registered (in the case of a lease for so long as the lease subsists) as if the registration certificate of such dealer had initially been granted to the transferee or the lessee; and the transferee or the lessee shall on application to the Commissioner be entitled to have the registration certificate amended accordingly.

[1]**18.** (*Power to Commissioner to determine disputes.—Repealed by West Ben. Act XLVIII of 1950, section 15.*)

Bar to certain proceedings

19. Save as is provided in section 21, no assessment made and no order passed under this Act or the rules made thereunder by the Commissioner or any person appointed under section 3 to assist him shall be called into question in any Civil Court, and save as is provided in section 20, no appeal or application for revision or review shall lie against any such assessment or order.

Appeal, revision and review

20. [2](*1*) Any dealer may in the prescribed manner appeal to the prescribed authority against any assessment within sixty days [3][or such further period as may be allowed by [4]the said

[1]Section 18 shall be deemed to have been retrospectively repealed as from the commencement of the Bengal Finance (Sales Tax) (West Bengal Amendment) Ordinance, 1950 (West Ben. Ord. X of 1950), and

(*1*) All proceedings which were pending before the Commissioner of Commercial Taxes immediately before the commencement of the Bengal Finance (Sales Tax) (West Bengal Amendment) Ordinance, 1950, under section 18 shall be deemed to have been discharged as from the date of such commencement.

(*2*) No order passed before the commencement of the Bengal Finance (Sales Tax) (West Bengal Amendment) Ordinance, 1950, by a person appointed under sub-section (*1*) of section 3 to assist the Commissioner of Commercial Taxes shall be deemed to be or to have been invalid merely on the ground that such order determined or purported to determine directly or incidentally any question which the Commissioner of Commercial Taxes should have determined under section 18 or shall be questioned by or in any court, tribunal or authority merely on such ground.

[*Vide* Section 15 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 West Ben. Act XLVIII of 1950)].

[2]This sub-section (*1*) was substituted for the original sub-section by s. 6(*a*) of the West Bengal Finance (Sales Tax) Amendment Act, 1949 (West Ben. Act X of 1949).

[3]These words within square brackets were inserted by s. 16(*a*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[4]The words "the said authority" were substituted with retrospective effect, for the words "the Commissioner" by s. 9(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

authority for cause shown to his satisfaction] from the receipt of a notice issued under sub-section (*3*) of section 11 in respect thereof:

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax as the appellant may admit to be due from him has been paid.

(*2*) Subject to such rules of procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (*1*), may—

(*a*) confirm, reduce, enhance or annul the assessment ; or

(*b*) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed.

(*3*) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any [1][assessment made or order passed] under this Act or the rules thereunder by a person appointed under section 3 to assist him, and subject as aforesaid, the Board of Revenue may, in like manner, revise any [1][assessment made or order passed] by the Commissioner:

Provided that before rejecting any application for the revision of any such order the Commissioner or the Board of Revenue, as the case may be, shall consider it and shall record reasons for such rejection:

[2]Provided further that no application for revision shall lie to the Commissioner in respect of any assessment if an appeal lies under sub-section (*1*) to the Commissioner in respect of such assessment.

[3](*4*) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or the rules made thereunder by any person appointed under section 3 [4][or section 3A] may be reviewed by the person passing it upon application or of his own motion.

(*5*) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given reasonable opportunity of being heard.

[1]These words within square brackets were substituted for the words "order passed" by s. 16(*b*)(*i*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[2]This further proviso was added by s. 16(*b*)(*ii*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[3]This sub-section (*4*) was substituted by s. 16(*c*), *ibid.*

[4]The words within square brackets were inserted by s. 9(*2*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

[1]*Explanation.*—In this section "assessment" includes imposition of penalty.

Statement of case to High Court

21. (*1*) Within sixty days from the passing by the Board of Revenue of any order under sub-section (*3*) of section 20 affecting any liability of any dealer to pay tax under this Act, such dealer may, by application in writing accompanied by a fee of one hundred rupees, require the Board to refer to the High Court any question of law arising out of such order.

(*2*) If, for reasons to be recorded in writing, the Board of Revenue refuses to make such reference, the applicant may, within thirty days of such refusal, either—

(*a*) withdraw his application (and if he does so, the fee paid shall be refunded), or

(*b*) apply to the High Court against such refusal.

(*3*) If upon the receipt of an application under clause (*b*) of sub-section (*2*), the High Court is not satisfied of the correctness of the Board's decision, it may require the Board to state the case and refer it, and on the receipt of such requisition, the Board shall state and refer the case accordingly.

(*4*) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Board of Revenue to make such additions thereto or alterations therein as the Court may direct in that behalf.

(*5*) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Board of Revenue a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Board shall dispose of the case accordingly.

(*6*) Where a reference is made to the High Court under this section, the costs (including the disposal of the fee) shall be in the discretion of the Court.

(*7*) The payment of the amount, if any, of tax due in accordance with the order of the Board of Revenue in respect of which an application has been made under sub-section (*1*) shall not be stayed pending the disposal of such application or any reference made in consequence thereof, but if such

[1]This *Explanation* was added by s. 6(*b*) of the West Bengal Finance (Sales Tax) Amendment Act, 1949 (West Ben. Act X of 1949).

amount is reduced as the result of such reference, the excess tax paid shall be refunded in accordance with the provisions of section 12.

Power of Commissioner to take evidence on oath, etc

[1]**21A.** The Commissioner or any person appointed to assist him under sub-section (*1*) of section 3 shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely:— Act V of 1908

(*a*) enforcing the attendance of any person and examining him on oath or affirmation;

(*b*) compelling the production of documents; and

(*c*) issuing commissions for the examination of witnesses;

and any proceeding under this Act before the Commissioner or any person appointed to assist him under sub-section (*1*) of section 3 shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code. Act XLV of 1860

Offences and penalties

22. (*1*) Whoever—

(*a*) carries on business as a dealer in contravention of sub-section (*1*) of section 7; or

[2](*aa*) carries on business as a dealer without furnishing the security demanded under sub-section (*4a*) of section 7; or

[3](*aaa*) sells notified goods in contravention of sub-section (*1*) of section 7A; or

[3](*aaaa*) fails to furnish the security demanded under sub-section (*5*) of section 7A; or

[4](*b*) submits a false return; or

(*c*) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or

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[1]This section 21A was inserted by s. 17 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[2]Clause (*aa*) was inserted by s. 5(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1955 (West Ben. Act IX of 1955).

[3]Clauses (*aaa*) and (*aaaa*) were inserted by s. 11 of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[4]Clause (*b*) was substituted for the original clause by s. 8(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

(*Section 22*)

[1](*cc*) has in his possession any prescribed form referred to in the proviso to [2]* * * clause (*a*) of sub-section (*2*) of section 5, not obtained by him or by his principal or by his agent [3]* * in accordance with the provisions of this Act or any rules made thereunder; or

(*d*) not being a registered dealer, falsely represents when purchasing goods that he is a registered dealer; or

(*e*) fails, when required so to do under section 13, to keep prescribed accounts or records of sales; or

(*f*) refuses to comply with any requirement made of him under sub-section (*1*) of section 14; or

(*g*) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information; or

(*h*) obstructs any officer making an inspection or a search or a seizure under section 14; or

(*i*) neglects to furnish any information required by section 16;

[4][shall be punishable with simple imprisonment which may extend to six months or with fine or with both] and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence:

(*2*) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any such offence.

(*3*) All offences punishable under this Act shall be cognisable and bailable.

[1]Clause (*cc*) was inserted by s. 6(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[2]The words "sub-clause (*ii*) of" which were inserted in place of words "to paragraph (*ii*)" by s. 5(*2*)(*a*) of the West Ben. Act IX of 1955 were omitted by s. 8(*2*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

[3]The comma and word, ",except" were omitted by s. 5(*2*)(*b*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1955 (West Ben. Act IX of 1955).

[4]These words within square brackets were substituted for the words "shall be punishable with fine not exceeding one thousand rupees" by s. 18 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[5]The "proviso" which was added by s. 7 of the West Bengal Finance (Sales Tax) Amendment Act, 1949 (West Ben. Act X of 1949) was omitted by s. 8(*3*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

Compounding of offences

[1]**23.** [2](*1*) Subject to such conditions as may be prescribed, any person alleged to have committed an offence under any of the clauses other than clause (*a*), clause (*b*), clause (*c*), clause (*cc*), clause (*d*) or clause (*g*) of sub-section (*1*) of section 22, or under any rules made under this Act, may, either before or after the commencement of any proceedings against him in respect of such offence, at his option, compound such offence by paying to the Commissioner such sum not exceeding ten thousand rupees as may be determined by the Commissioner.

(*2*) On payment in full of such sum as may be determined by the Commissioner under sub-section (*1*)—

(*a*) no proceedings shall be commenced against such person as aforesaid; and

(*b*) if any proceedings have been already commenced against such person as aforesaid, such proceedings shall not be further proceeded with.

Indemnity

24. No suit, prosecution or other legal proceedings shall lie against any servant of the [3][Government] for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

Returns, etc., to be confidential

25. (*1*) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court, shall, save as provided in sub-section (*3*), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any servant of the [3][Government] to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(*2*) If, save as provided in sub-section (*3*), any servant of the [3][Government] discloses any of the particulars referred to in sub-section (*1*), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

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[1]This section 23 was substituted for the original section by s. 19 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[2]Sub-section (*1*) was substituted by s. 9 of the Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Ben. Act XIV of 1961).

[3]This word within square brackets was substituted for the word "Crown" by paragraph 4(*1*) of the Adaptation of Laws Order, 1950.

[1](*3*) Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (*1*)—

(*a*) for the purposes of any prosecution under the Indian Penal Code, the Prevention of Corruption Act, 1947 or this Act or any preliminary inquiry for ascertaining whether such prosecution lies, Act 45 of 1860. Act 2 of 1947

(*b*) in connection with any suit or proceeding in a Civil Court to which the State Government or any person appointed under this Act is a party and which relates to any matter arising out of any proceeding under this Act,

(*c*) where it is necessary to make such disclosure for the purposes of this Act,

(*d*) to an officer of the Central Government or a State Government for the purpose of enabling the Central Government or the State Government as the case may be, to levy or realise any tax or duty imposed by it,

(*e*) in connection with an inquiry concerning allegations of corruption or official misconduct against any Government servant or for the purpose of taking disciplinary action against such Government servant,

(*f*) in any inquiry into a charge of misconduct in connection with any proceeding under this Act against any legal practitioner, chartered accountant or other person entitled to appear on behalf of a dealer before the taxing authorities under this Act, to the authority competent to take disciplinary action against such legal practitioner, chartered accountant or other person, or

(*g*) to any officer of the State Government to enable such officer to perform his executive functions relating to the affairs of the State.

Power to make rules

26. (*1*) The [2]State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

[3](*a*) the portion referred to in sub-clause (*i*) of clause (*h*) of section 2;

[1]This sub-section (*3*) was substituted for the former sub-section (*3*) by s. 6 of the Bengal Finance (Sales Tax) (Amendment) Act, 1966 (West Bengal Act IV of 1966).

[2]*See* footnote 4 on page 1, *ante*.

[3]This clause (*a*) was substituted for the original clause by s. 20(*a*) of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

(*Section 26*)

[1](*aa*) the authority referred to in the proviso to clause (*j*) of section 2;

(*b*) the further period after the date of expiry of three consecutive years referred to in sub-section (*3*) of section 4;

[2](*bb*) the particulars to be contained in a declaration referred to in the proviso to clause (*a*) of sub-section (*2*) of section 5, the form of such declaration, the manner in which, the conditions and restrictions subject to which and the authority from which such form shall be obtainable, and the manner in which such declaration is to be furnished;

(*c*) the taxable quantum for particular classes of dealers under clause (*b*) of sub-section (*5*) of section 4;

(*d*) the other sales, turnover in respect of which may be deducted from a dealer's gross turnover in computing his taxable turnover as defined in section 5;

(*e*) the authority to which applications for registration under section 7 or section 8 [3][, or for special certificate under section 7A] shall be made;

(*f*) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration, and the form of such certificates under section 7 or section 8;

[4](*ff*) the procedure for and other matters incidental to the granting of special certificates under section 7A and the form of such certificates;

(*g*) the intervals at which, and the manner in which, the tax under this Act shall be payable under section 10;

(*h*) the returns to be furnished under sub-section (*2*) of section 10, and dates by which, and the authority to which, such returns shall be furnished;

(*i*) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 11;

(*j*) the manner in which refunds under section 12 shall be made;

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[1]This clause (*aa*) was inserted by s. 20(*b*), *ibid.*

[2]This clause (*bb*) was substituted by s. 7 of the Bengal Finance (Sales Tax) (Amendment) Act, 1966 (West Bengal Act IV of 1966).

[3]These words within square brackets were inserted by s. 12(*a*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[4]Clause (*ff*) was inserted by s. 12(*b*), *ibid.*

(*k*) the accounts and forms thereof required by section 13;

(*l*) the conditions under which the production of accounts or documents or the furnishing of information may be required under sub-section (*1*) of section 14;

(*m*) the restrictions and conditions subject to which the Commissioner may delegate his powers under section 15;

(*n*) the authority to which information shall be furnished under section 16;

(*o*) the manner in which, and the authority to which, appeals against assessment may be preferred under section 20;

(*p*) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revisions and reviews under section 20;

(*q*) the conditions under which offences may be compounded under section 23;

(*r*) the manner in which, and the time within which, applications shall be made, information furnished and notices served, under this Act;

(*s*) the sacred books referred to in item 21 in the first column of the Schedule;

[1](*t*) any other matter required to be prescribed.

(*3*) In making any rule the [2]State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

[3]**27.** (*1*) Notwithstanding anything contained in this Act,— Savings

(*a*) a tax on sale or purchase of goods shall not be imposed under this Act—

(*i*) where such sale or purchase takes place outside the State of West Bengal;

[1]This clause (*t*) was inserted by s. 20(*d*) of the Bengal Finance (Sales Tax) West Bengal Amendment) Act, 1950 (West Ben. Act XLVIII of 1950).

[2]*See* footnote 4 on page 1, *ante*.

[3]Section 27 was inserted by paragraph 3 of, and the Eleventh Schedule to, the Adaptation of Laws Order, 1950.

(*ii*) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India;

(*b*) a tax on the sale or purchase of any goods shall not, after the 31st day of March, 1951, be imposed where such sale or purchase takes place in the course of inter-State trade or commerce [1]* * * *

[2](2) * * * *

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[1]The words "except in so far as Parliament may by law otherwise provide" were omitted by s. 3(*1*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1957 (West Ben. Act XIX of 1957).

[2]Sub-section (*2*) was omitted by s. 3(*2*), *ibid.*

(*Schedules*)

[1]SCHEDULE I

(*See* section 6)

1	2
1. [2][All cereals and pulses including broken particles and husk and bran thereof.]	Except when sold in sealed containers.
2. [3][Wheat flour including *atta* and *suji*.]	.....
3. Bread	.....
4. Meat which has not been cured or frozen.	.....
5. Fresh fish	.....
6. Vegetables, green or dried [4][commonly known as *sabji*, *tarkari* or *sak*].	Except when sold in sealed containers.
7. [5][Cooked foods, other than cakes, pastries, biscuits and sweetmeats, sold at one time to a person at a price of not more than one rupee and fifty naye paise.]	Ditto.
8. *Gur* [6]* and molasses ...	.....

[1]The word "Schedule I" was substituted for the words "The Schedule" by s. 10(*l*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

[2]These words within square brackets were substituted for the original entry by s. 3(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

[3]These words within square brackets were substituted for the original entry by s. 3(*b*), *ibid.*

[4]These words within square brackets were added by s. 7(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[5]These words within square brackets were substituted for the original entry by s. 3(*c*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

[6]The word, "sugar" was omitted by s. 13(*a*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

(*Schedule I*)

1	2
9. Salt	.....
[1]* * * ...	.....
[1]* * * ...	.....
11. Milk	.....
12. Livestock, including poultry	.....
13. Agricultural implements	.....
14. Fertilizers	.....
15. Yarn	[2][Except hosiery yarn.]
[3]* * * ...	.....
17. Kerosene oil ...	.....
18. Tobacco for *hookah*. [4][that is to say, tobacco-paste ready for use in *hookah*.]	.....
[1]* * * ...	.....
20. [5][Cinchona alkaloids and their salts.]	.....
21. Text-books approved for Primary Classes (I-IV) and such sacred books as may be prescribed.	.....

[1]Item 10 "Mustard oil, rape oil and mixtures of mustard and rape oil" item 10A "Mustard seed and rape seed", which were inserted by the Government of Bengal, Finance Department, Notification No. 2588-F., dated the 2nd December, 1942, published in the *Calcutta Gazette* 1942, Part I, page 2728, and item 19 "Matches," together with the entries relating to these items in column 2, were omitted by s. 9(*a*) of the West Bengal Finance (Sales Tax) Amendment Act, 1949 (West Ben. Act X of 1949).

[2]These words within square brackets were inserted by s. 3(*d*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

[3]Item 16 "*Dhooties, lungies* and *sarees*—When the sale price of a *dhooti, lungi* or *saree* does not exceed such amount as the State Government may fix in respect of *dhooties, lungies* or *sarees*, as the case may be, by notification in the *Official Gazette*:

Provided that the State Government may fix different amounts for *dhooties, lungies* or *sarees* of different sizes." was omitted by s. 5 of the Bengal Finance (Sales Tax) (Amendment) Act, 1956 (West Ben. Act XXVII of 1956).

[4]These words within square brackets were added by s. 7(*b*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954).

[5]The words "Cinchona alkaloids and their salt", in item 20 were substituted for the word "Quinine" by s. 10(*2*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

(*Schedule I*)

1	2
[1]* * * ...	.....
[2]* * * ...	.....
[3]* * * ...	.....
25. Country liquor (including *tari* and *pachwai*), potable foreign liquor (including medicated wines), *ganja*, excise opium (excluding preparations of opium), *bhang* and *charas*.	.....
26. Water, but not aerated or mineral waters when sold in bottles or sealed containers.	.....
27. Electrical energy ...	.....
[3]* * * ...	.....
29. Motor spirit, that is to say, any liquid or admixture of liquids which is ordinarily used directly or indirectly as fuel for any form of motor vehicle or stationary internal combustion engine [4]* * ...	.....
[3]* * * ...	.....
[3]* * * ...	.....
[5][32. Raw Jute.]	.....

[1]Item 22 "Bullion and specie" was omitted by s. 13(*b*) of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Ben. Act XXII of 1955).

[2]Item 23 "Gold ornaments manufactured from bullion or specie together with the entry in column 2 were omitted by s. 3 of the Bengal Finance (Sales Tax) (Third Amendment) Act, 1955 (West Ben. Act II of 1956).

[3]Item 24 "Coal and coke", item 28 "Coal gas" and item 30 "News papers" and item 31 "Raw hides and raw Skins" together with the entries relating to these items in column 2 were omitted by s. 9(*a*) of the West Bengal Finance (Sales Tax) Amendment Act, 1949 (West Ben. Act X of 1949).

[4]The words, "and which has a flashing point below 76 degrees Fahrenheit" were omitted by s. 4 of the Bengal Finance (Sales Tax) (Amendment) Act, 1957 (West Ben. Act XIX of 1957).

[5]This new item 32 was inserted by the Government of Bengal, Finance Department, Notification No. 1358-F., dated the 2nd June, 1942, published in the *Calcutta Gazette*, dated the 11th June, 1942, Part I, page 1498.

(*Schedule I*)

1	2
[1]33. Plain paper, commonly known as "cartridge paper" sold by Government Treasuries through the agency of licensed stamp vendors.	.....
[2]34. Eggs	.....
[3]* * * ...	.....
[4]36. [5][*Sago* and tapioca globules.]	.....
[6]37. Charkha	.....
[6]38. Cotton	.....
[6], [7]* * * ...	.....
[6], [7]* * * ...	.....
[8]41. [9]Handloom woven—	
(*a*) *Gamchas*,	.....

[1]Item 33 was added by Notification No. 370-F.T., dated the 4th October, 1945, published in the *Calcutta Gazette*, dated the 11th October, 1945, Part I, page 1666.

[2]Item 34 was added by Notification No. 9520-Taxn., dated the 24th June, 1946 published in the *Calcutta Gazette*, dated the 4th July, 1946, Part I, page 1025.

[3]Item 35 "Fresh fruits," which was added by Notification No. 5836-Taxn., dated the 12th May, 1947, published in the *Calcutta Gazette*, dated the 22nd May, 1947, Part I, page 965, was omitted by section 9(*a*) of the West Bengal Finance (Sales Tax) Amendment Act, 1949 (West Ben. Act X of 1949).

[4]Item 36 was added by Notification No. 67-F.T., dated the 7th October, 1947, published in the *Calcutta Gazette*, dated the 16th October, 1947, Part I pages 225-26.

[5]These words within square brackets were substituted for the original entry by s. 3(*e*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

[6]Items 37, 38, 39, 40 and 41 were added by Notification No. 608-F.T., dated the 29th April, 1948, published in the *Calcutta Gazette*, dated the 6th May, 1948, Part I, page 573.

[7]Items 39 and 40 "Handmade paper" and "Fuel wood" respectively were omitted by s. 9(*a*) of the West Bengal Finance (Sales Tax) Amendment Act, 1949 (West Ben. Act X of 1949).

[8]This new item 41 was substituted for the existing item 41 "Handloom woven cloth not being *dhooties*, *lungies* or *sarees*" (*vide* footnote 6 above) by s. 9(*c*) of the West Bengal Finance (Sales Tax) Amendment Act, 1949 (West Ben. Act X of 1949).

[9]This entry in column 1 was substituted for the existing entry by s. 3(*f*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

(*Schedule I*)

1	2	
(*b*) *Khaddar*, or *Khadi* as defined in the West Bengal *Khadi* and Village Industries Board Act, 1959, and	.....	West Ben. Act XIV of 1959
(*c*) Garments made of *Khaddar* or of *Khadi*.	.....	
[1]* * * ...	.....	
[2]43. Mustard oil, rape oil and mixtures of mustard and rape oil.	.....	
[3]* * * ...	.....	
[2]45. Newspapers	.....	
[4]46. Mustard seed and rape seed	.....	
[5]47. Flowers and plants ...	.....	
[5]48. Vegetable seeds ...	.....	
[5]49. Hosiery goods. ...	.....	

[1]Item 42 "Charcoal," which was added by Notification No. 1464-F.T., dated the 9th September, 1948, published in the *Calcutta Gazette*, dated the 23rd September, 1948, Part I, page 1278, was omitted by s. 9(*a*) of the West Bengal Finance (Sales Tax) Amendment Act, 1949 (West Ben. Act X of 1949).

[2]Items 43 and 45 were added by Notification No. 1475-F.T., dated the 4th July, 1949, published in the *Calcutta Gazette*, dated the 14th July, 1949, Part I, page 1175.

[3]Item 44 which was added by Notification No. 1475-F.T., dated the 4th July, 1949 was omitted by s. 3(*g*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

[4]Item 46 was added by Notification No. 270-F.T., datedt he 18th February 1953, published in the *Calcutta Gazette*, dated the 26th February, 1953, Part I, page 580.

[5]Items 47, 48 and 49 were added by s. 3(*h*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

[1]SCHEDULE II

[*See* section 5(*1*)(*d*)]

Serial No.	Description of Goods
1.	Motor vehicles, including chassis of motor vehicles, motor tyres and tubes and spare parts, [2][accessories and component parts,] of motor vehicles.
2.	Motor cycles and cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts, [3][accessories and component parts,] of motor cycles, motor scooters, and motorettes.
3.	[4]Refrigerators, air-conditioners, air-coolers and air-conditioning plants, and spare parts, accessories and component parts thereof.
4.	Wireless reception instruments and apparatus, radios and radio gramophones, electrical valves, [5][transistor radios,] accumulators, amplifiers and loudspeakers and spare parts, [6][accessories and component parts thereof].
5.	Cinematographic equipment including cameras, projectors and sound recording and reproducing equipment [7][and spare parts, accessories and component parts thereof]; lenses, films and parts and accessories required for use therewith.
6.	Photographic and other cameras and enlargers [8][and spare parts, accessories and component parts thereof]; lenses, films and plates, paper and cloth, and other parts and accessories required for use therewith.
7.	All clocks, time-pieces and watches and parts thereof.
8.	Iron and steel safes and almirahs.
9.	All arms including rifles, revolvers and pistols, and ammunition for the same.

[1]Schedule II was added by s. 10(*3*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Ben. Act XIII of 1959).

[2]These words within square brackets were inserted by s. 4(*a*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

[3]These words within square brackets were inserted by s. 4(*b*), *ibid.*

[4]This entry was substituted for the original entry by s. 4(*c*), *ibid.*

[5]These words within square brackets were inserted by s. 4(*d*)(*i*), *ibid.*

[6]These words within square brackets were substituted for the words "and accessories thereof" by s. 4(*d*)(*ii*), *ibid.*

[7]These words within square brackets were inserted by s. 4(*e*), *ibid.*

[8]These words within square brackets were inserted by s. 4(*f*), *ibid.*

(*Schedule II*)

10. Cigarette cases and lighters.

11. Dictaphone and other similar apparatus for recording sound and spare parts thereof.

12. Sound transmitting equipment including telephones and loudspeakers and spare parts thereof.

13. Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.

14. Binoculars, telescopes and opera glasses.

15. Gramophones and component parts thereof and records.

[1]16. Cushions, mattresses, pillows and other articles made wholly or partly of rubber foam.

[1]Serial No. 16 and the entry relating thereto were added by s. 4(*g*) of the Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Ben. Act XIV of 1963).

CHAPTER 2

List of Acts, Orders and Ordinances amending the Bengal Finance (Sales Tax) Act, 1941, with certain particulars

	II	III	IV
Name of Act and date of its publication in Official Gazette	Section (or paragraph) of the amending Act, Order or Ordinance	How entry in preceding column affects the original Act	Date of enforcement, and remarks, if any
1. The Bengal Finance (Sales Tax) (Amendment) Act, 1944 (Bengal Act I of 1944) (30th March, 1944).	2(*a*)	Amends Section 5(*1*) ..	17-4-44
	2(*b*)	Amends Section 5(*2*)(*b*) ..	17-4-44
	3	Substitutes item 16 of the Schedule.	17-4-44
2. The Bengal Finance (Sales Tax) (Amendment) Act, 1945 (Bengal Act VIII of 1945) (25th June, 1945).	2(*a*)	Amends Section 5(*1*) ..	25-6-45
	2(*b*)	Amends Section 5(*2*)(*b*) ..	25-6-45
3. The Bengal Finance (Sales Tax) (Amendment) Act, 1946 (Bengal Act IV of 1946) (1st February, 1946).	2(*a*)	Amends Section 5(*1*) ..	Not enforced.
	2(*b*)	Amends Section 5(*2*)(*b*) ..	Do.
	3	Inserts item 16A to the Schedule	Do.
4. The Bengal Finance (Sales Tax) (Second Amendment) Act, 1946 (Bengal Act VIII of 1946) (7th March, 1946).	2	..	7-3-46 By this Act Bengal Act IV of 1946 was kept in abeyance.
5. The India (Adaptation of Existing Indian Laws) Order, 1947 (14th August, 1947).	Para 2 of Article 4.	Amends Section 1(*2*) ..	15-8-47
6. The West Bengal Finance (Amendment and Repeal) Act, 1948 (West Bengal Act X of 1948) (31st March, 1948).	4(*a*)	Amends Section 5(*1*) ..	31-3-48
	4(*b*)	Amends Section 5(*2*)(*b*) ..	31-3-48
7. The Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948.	Para 2 of Article 3.	Amends Section 1(*2*)	31-3-48
8. The Bengal Finance (Sales Tax) (Amendment) Act, 1949 (West Benagl Act X of 1949) (31st March, 1949).	2	Substitutes Section 2(*c*)	1-7-41
	3(*a*)	Substitutes Section 4(*2*)	31-3-49
	3(*b*)	Amends Section 4(*4*)	31-3-49
	4	Omits Section 5(*2*)(*a*)(*iii*)	31-3-49
	5(*a*)	Substitutes Section 11(*1*)	31-3-49
	5(*b*)	Amends Section 11(*2*)	31-3-49
	5(*c*)	Amends Section 11(*3*)	31-3-49

Name of Act and date of its publication in Official Gazette	II Section (or paragraph) of the amending Act, Order or Ordinance	III How entry in preceding column affects the original Act	IV Date of enforcement, and remarks, if any
8. The Bengal Finance (Sales Tax) (Amendment) Act, 1949 (West Bengal Act X of 1949) (31st March, 1949)—*concld.*	5(*d*)	Amends Section 11(*4*) ..	31-3-49
	6(*a*)	Substitutes Section 20(*1*) ..	31-3-49
	6(*b*)	Amends Section 20(*5*) ..	31-3-49
	7	Amends Section 22(*1*) ..	31-3-49
	8	Substitutes Section 25(*3*) ..	31-3-49
	9(*a*)	Omits item 10, 10A, 19, 24, 28, 30, 31, 35, 39, 40 and 42 of the Schedule.	31-3-49
	9(*b*)	Amends item 20 of the Schedule	31-3-49
9. The Adaptation of Laws Order, 1950.	Para 3 of eleventh schedule.	Inserts Section 27 ..	26-1-50
	Para 4(*1*)	Amends Section 1(*3*), 24, 25(*1*), 25(*2*), 26(*1*).	26-1-50
10. The Bengal Finance (Sales Tax) (West Bengal Amendment) Ordinance, 1950 (West Bengal Ordinance X of 1950) (1st August, 1950).	2	Amends Section 15 ..	1-8-50
	3	Repeals Section 18 ..	1-8-50
11. The Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Bengal Act XLVIII of 1950) (5th November, 1950).	2(*a*)	Amends Section 2(*b*) ..	17-1-52
	2(*b*)	Substitutes Section 2(*c*) ..	6-11-50
	2(*c*)	Substitutes Section 2(*d*) ..	6-11-50
	2(*d*)	Amends Section 2(*g*) ..	6-11-50
	2(*e*)	Substitutes Section 2(*h*) ..	17-1-52
	2(*f*)	Substitutes Section 2(*i*) ..	17-1-52
	2(*g*)	Substitutes Section 2(*j*) ..	6-11-50
	3(*a*)	Substitutes Section 4(*1*) ..	6-11-50
	3(*b*)	Substitutes Section 4(*2*) ..	6-11-50
	3(*c*)	Substitutes Section 4(*4*) ..	6-11-50
	3(*d*)	Amends Section 4(*5*)(*a*) ..	6-11-50
	4(*a*)	Substitutes Section 5(*2*)(*a*)(*ii*) ..	17-1-52
	4(*b*)	Inserts Section 5(*2*)(*a*)(*iii*) ..	6-11-50
	5(*a*)	Substitutes Section 7(*1*) ..	6-11-50
	5(*b*)	Substitutes Section 7(*6*) ..	6-11-50

I Name of Act and date of its publication in Official Gazette	II Section (or paragraph) of the amending Act, Order or Ordinance	III How entry in preceding column affects the original Act	IV Date of enforcement, and remarks, if any
11. The Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950 (West Bengal Act XLVIII of 1950) (5th November, 1950)—*concld.*	6	Explanation Added to Section 8(*1*)	6-11-50
	7	Substitutes Section 9 ..	17-1-52
	8	Omits proviso to Section 10(*2*)	6-11-50
	9(*a*)	Amends Section 11(*1*) ..	6-11-50
	9(*b*)	Amends Section 11(*2*) ..	17-1-52
	9(*c*)	Inserts Section 11(*2a*) ..	6-11-50
	10	Substitutes Section 12 ..	6-11-50
	11(*a*)	Substitutes Section 14(*1*) ..	6-11-50
	11(*b*)	Substitutes Section 14(*2*) ..	6-11-50
	11(*c*)	Amends Section 14(*4*) ..	6-11-50
	12	Amends Section 15 ..	6-11-50
	13(*a*)	Amends Section 16(*a*) ..	5-11-50
	13(*b*)	Substitutes Section 16(*c*) ..	5-11-50
	14	Substitutes Section 17 ..	17-1-52
	15	Repeals Section 18 from 1-8-50	6-11-50
	16(*a*)	Amends Section 20(*1*) ..	6-11-50
	16(*b*)(*i*)	Amends Section 20(*3*) ..	6-11-50
	16(*b*)(*ii*)	Inserts further proviso to Section 20(*3*)	6-11-50
	16(*c*)	Substitutes Section 20(*4*) ..	6-11-50
	17	Inserts Section 21A ..	6-11-50
	18	Amends Section 22(*1*) ..	6-11-50
	19	Substitutes Section 23 ..	6-11-50
	20(*a*)	Substitutes Section 26(*2*)(*a*) ..	6-11-50
	20(*b*)	Inserts Section 26(*2*)(*aa*) ..	6-11-50
	20(*c*)	Inserts Section 26(*2*)(*bb*) ..	6-11-50
	20(*d*)	Inserts 26(*2*)(*t*) ..	6-11-50
12. The Bengal Finance (Sales Tax) (West Bengal Amendment) Ordinance, 1951 (West Bengal Ordinance V of 1951) (16th June, 1951).	2	Inserts Section 21AA ..	16-6-51 Section 21AA lapsed with the Ordinance.

Name of Act and date of its publication in Official Gazette	II Section (or paragraph) of the amending Act, Order or Ordinance	III How entry in preceding column affects the original Act	IV Date of enforcement, and remarks, if any
13. The Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1951 (West Bengal Act XXIV of 1951) (18th October, 1951).		Inserts Section 3A	18-10-51
14. The Bengal Finance (Sales Tax) (Amendment) Act, 1954 (West Ben. Act XIX of 1954) (22nd July, 1954).	2(*a*)	Substitutes Section 2(*b*) ..	24-7-54
	2(*b*)	Omits Explanation 3 to Section 2(*c*).	24-7-54
	2(*c*)	Substitutes 2(*d*) ..	24-7-54
	2(*d*)	Amends Section 2(*g*) ..	24-7-54
	2(*e*)	Substitutes Section 2(*h*) ..	24-7-54
	3(*a*)	Inserts Section 7(*4a*) ..	24-7-54
	3(*b*)	Amends Section 7(*6*)(*a*) ..	24-7-54
	4(*a*)	Substitutes Section 11(*4*) ..	24-7-54
	4(*b*)	Inserts Section 11(*4a*) ..	24-7-54
	5	Substitutes Section 17 ..	24-7-54
	6(*a*)	Inserts Section 22(*cc*) ..	24-7-54
	6(*b*)	Amends proviso to Section 22	24-7-54
	7(*a*)	Amends item 6 of Schedule ..	24-7-54
	7(*b*)	Amends item 18 of Schedule ..	24-7-54
15. The Bengal Finance (Sales Tax) (Amendment) Act, 1955 (West Bengal Act IX of 1955) (1st April, 1955).	2	Inserts proviso to Section 2(*i*)	1-4-55
	3	Amends Section 7(*4a*) ..	1-4-55
	4(*1*)	Inserts proviso to Section 11(*2a*)	1-4-55
	4(*2*)	Inserts proviso to Section 11(*4*)	1-4-55
	5(*1*)	Inserts Section 22(*1*)(*aa*) ..	1-4-55
	5(*2*)(*a*)	Amends Section 22(*1*)(*cc*) ..	1-4-55
	5(*2*)(*b*)	Amends Section 22(*1*)(*cc*) ..	1-4-55
	6	Amends item 7 of the Schedule	1-4-55

I Name of Act and date of its publication in Official Gazette	II Section (or paragraph) of the amending Act, Order or Ordinance	III How entry in preceding column affects the original Act	IV Date of enforcement, and remarks, if any
16. The Bengal Finance (Sales Tax) (Amendment) Ordinance 1955 (West Bengal Ordinance VI of 1955) (26th May, 1955).	2(*a*)	Amends Section 3A(*1*) ..	26-5-55
	2(*b*)	Amends Section 3A(*2*) ..	26-5-55
	2(*c*)	Amends Section 3A(*3*) ..	26-5-55
	2(*d*)(*i*)	Amends Section 3A(*4*) ..	26-5-55
	2(*d*)(*ii*)	Amends Section 3A(*4*) ..	26-5-55
	2(*e*)	Amends Section 3A(*5*) ..	26-5-55
17. The Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Bengal Act XXII of 1955) (19th September, 1955).	2	Inserts Section 2(*1b*) ..	25-9-55
	3(*a*)	Amends Section 3A(*1*) ..	19-9-55
	3(*b*)	Amends Section 3A(*2*) ..	19-9-55
	3(*c*)	Amends Section 3A(*3*) ..	19-9-55
	3(*d*)(*i*)	Amends Section 3A(*4*) ..	19-9-55
	3(*d*)(*ii*)	Amends Section 3A(*4*) ..	19-9-55
	3(*e*)	Amends Section 3A(*5*) ..	19-9-55
	4	Omits Section 4(*5*)(*b*) ..	25-9-55
	5	Inserts Section 4A ..	25-9-55
	6(*a*)	Amends Section 5(*2*) ..	25-9-55
	6(*b*)	Inserts Section 5(*3*) ..	25-9-55
	7	Inserts Section 7A ..	25-9-55
	8	Amends Section 10(*2*) ..	25-9-55
	9(*a*)	Amends Section 11(*1*) ..	25-9-55
	9(*b*)	Amends Section 11(*2*) ..	25-9-55
	9(*c*)	Amends Second Proviso to Section 11(*4*).	25-9-55
	10	Amends Section 13 ..	25-9-55
	11	Inserts Section 22(*aaa*) and (*aaaa*)	25-9-55
	12(*a*)	Amends Section 26(*e*) ..	25-9-55
	12(*b*)	Inserts Section 26(*ff*) ..	25-9-55
	13(*a*)	Amends item 8 of the Schedule	25-9-55

Name of Act and date of its publication in Official Gazette	II Section (or paragraph) of the amending Act, Order or Ordinance	III How entry in preceding column affects the original Act	IV Date of enforcement, and remarks, if any
17. The Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Bengal Act XXII of 1955) (19th September, 1955)—*Concld.*	13(*b*)	Omits item 22 of the Schedule	25-9-55
	14	Continuance provision of the Bengal Finance (Sales Tax) (Amendment) Ordinance, 1955.	19-9-55
18. The Bengal Finance (Sales Tax) (Second Amendment) (Ordinance VII of 1955) (18th October, 1955).	2(*a*)	Proviso added to Section 5(*1*)	18-10-55
	2(*b*)	Substitutes Section 5(*2*)(*b*) ..	18-10-55
	2(*c*)	Adds Explanation to Section 5(*2*)	18-10-55
	3	Omits item 23 of the Schedule I	18-10-55
19. The Bengal Finance (Sales Tax) (Third Amendment) Act, 1955 (West Bengal Act II of 1956) (11th January, 1956).	2(*a*)	Adds proviso to Section 5(*1*) ..	On the cessation of the West Bengal Ordinance No. VII of 1955.
	2(*b*)	Substitutes Section 5(*2*)(*b*) ..	..
	2(*c*)	Adds Explanation to Section 5(*2*)	..
	3	Omits item 23 of the Schedule	..
	4	Continuance proceedings commenced under the provisions of the Act as amended by the West Bengal Ordinance VII of 1955.	..
20. The Bengal Finance (Sales Tax) (Amendment) Act, 1956 (West Bengal Act XXVII of 1956) (12th September, 1956).	2(*a*)	Substitutes Section 2(*b*)(*iii*) ..	12-9-56
	2(*b*)	Amends proviso to Section 2(*j*)	12-9-56
	3	Inserts Section 11(*4A*) ..	12-9-56
	4	Substitutes 25(*3*)(*a*) ..	12-9-56
	5	Omits item 16 of the Schedule	12-9-56
21. The Bengal Finance (Sales Tax) (Amendment) Act, 1957 (West Bengal Act XIX of 1957) (26th December, 1957).	2(*1*)	Amends Section 5(*1*) ..	1-1-58
	2(*2*)	Amends Section 5(*2*)(*b*)(*i*) ..	1-1-58
	3(*1*)	Amends Section 27(*1*)(*b*) ..	1-1-58
	3(*2*)	Omits Section 27(*2*) ..	1-1-58
	4	Amends item 29, of the Schedule	1-1-58

Name of Act and date of its publication in Official Gazette	II Section (or paragraph) of the amending Act, Order or Ordinance	III How entry in preceding column affects the original Act	IV Date of enforcement, and remarks, if any
22. The West Bengal Tax Laws (Amendment) Act, 1959 (West Bengal Act VII of 1959) (24th April, 1959).	2	Inserts Section 11A ..	Deemed to have been always inserted.
23. The Bengal Finance (Sales Tax) (Amendment) Act, 1959 (West Bengal Act XIII of 1959) (28th October, 1959).	2	Amends Section 2 ..	28-10-59
	3(*1*)	Amends Section 5(*1*) ..	28-10-59
	3(*2*)	Amends Section 5(*2*) ..	28-10-59
	4	Amends Section 6 ..	28-10-59
	5	Amends Section 8 ..	28-10-59
	6	Amends Section 11 ..	28-10-59
	7	Inserts Section 12A ..	28-10-59
	8	Amends Section 17 ..	28-10-59
	9	Amends Section 20 ..	28-10-59
	10	Amends Schedule and adds a new Schedule	28-10-59
24. The Bengal Finance (Sales Tax) (Amendment) Act, 1961 (West Bengal Act XIV of 1961) (4th August, 1961).	2	Amends Section 2 ..	4-8-61
	3	Amends Section 5(*2*) ..	4-8-61
	4	Inserts new Section 5A ..	4-8-61
	5	Amends Section 7 ..	4-8-61
	6	Amends Section 11 ..	4-8-61
	7	Amends Section 16 ..	4-8-61
	8	Amends Section 22(*1*) ..	4-8-61
	9	Amends Section 23(*1*) ..	4-8-61
25. The Bengal Finance (Sales Tax) (Amendment) Ordinance, 1962 (West Bengal Ordinance No. VIII of 1962) (22nd September, 1962).	2	Amends Section 3 ..	22-9-62
26. The Bengal Finance (Sales Tax) (Amendment) Act, 1962 (West Bengal Act XVII of 1962) (15th December, 1962).	2	Amends Section 3 ..	22-9-62
	3	Repeals the Bengal Finance (Sales Tax) (Amendment) Ordinance, 1962	22-9-62
27. The Bengal Finance (Sales Tax) (Amendment) Act, 1963 (West Bengal Act XIV of 1963) (22nd April, 1963).	2	Amends Section 5 ..	10-5-63
	3	Amends Schedule I ..	10-5-63
	4	Amends Schedule II ..	10-5-63

I Name of Act and date of its publication in Official Gazette	II Section (or paragraph) of the amending Act, Order or Ordinance	III How entry in preceding column affects the original Act	IV Date of enforcement, and remarks, if any
28. The Bengal Finance (Sales Tax) (Second Amendment) Act, 1963 (West Bengal Act XXVII of 1963) (21st September, 1963).	2	Amends Section 11	Deemed always to have been omitted.
29. The Bengal Finance (Sales Tax) (Amendment) Act, 1966 (West Bengal Act IV of 1966).	2	Amends Sections 5(*2*)(*a*)(*ii*), 5(*2*)(*a*)(*iv*) and the proviso to Section 5(*2*)(*a*)	7-2-66
	3	Inserts new Section 5B ..	7-2-66
	4	Substitutes Section 9 ..	7-2-66
	5	Inserts Section 11(*2b*) ..	7-2-66
	6	Substitutes Section 25(*3*) ..	7-2-66
	7	Substitutes Section 26(*2*)(*bb*) ..	7-2-66

CHAPTER 3

Amendments made in the Bengal Finance (Sales Tax) Act, 1941 from time to time

The different sections of the Act, or items in the Schedule which have been amended, substituted, deleted or inserted, from time to time, are shown below in their original and amended forms.

[*As from the 1st July, 1941*]

Section 2(*b*) "Contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration—

(*i*) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property, or

(*ii*) the installation or repair of any machinery affixed to a building or other immovable property, or

(*iii*) the overhaul or repair of any motor vehicle;

[*As from the 17th January, 1952*]

"Contract" means any agreement for carrying out for money consideration—

(*i*) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property, or

(*ii*) the installation or repair of any machinery affixed to a building or other immovable property, or

(*iii*) the overhaul or repair of any motor vehicle or any sea-going vessel;

[*As from the 24th July, 1954*]

"Contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration—

(*i*) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property, or

(*ii*) the installation or repair of any machinery affixed to a building or other immovable property, or

(*iii*) the overhaul or repair of any motor vehicle or any sea-going vessel.

[*As from the 12th September, 1956*]

"Contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration—

(*i*) the construction, fitting out, improvement or repair of

any building, road, bridge or other immovable property, or

(*ii*) the installation or repair of any machinery affixed to a building or other immovable property, or

(*iii*) the overhaul or repair of—

(1) any motor vehicle,

(2) any sea-going vessel,

(3) any other vessel propelled by internal combustion engine or by any other mechanical means,

(4) any aircraft,

(5) any component or accessory part of any of the items mentioned in paragraphs (1), (2), (3) or (4) above;

[*Inserted on and from the 25th September, 1955*]

Section 2(*1b*) "Certified dealer" means a dealer to whom a special certificate has been granted under sub-section 3 of section 7A;

[*As from the 1st July, 1941*]

Section 2(*c*) "Dealer" means any person, firm or Hindu joint family engaged in the business of selling or supplying goods in Bengal; and where the main place of business of any such person, firm or Hindu joint family is not in Bengal, "dealer" means the manager or other agent of such person, firm or Hindu joint family in Bengal :

Explanation.—A co-operative society or a club or any association which sells or supplies goods to its members is a dealer within the meaning of this clause;

[*As from the 31st March, 1949*]

(*Substituted with retrospective effect from 1st July, 1941*)

"Dealer" means any person, firm or Hindu joint family engaged in the business of selling or supplying goods in West Bengal and includes—

(*i*) the Government, and

(*ii*) where the place of business, or residence of any such person, firm, Hindu joint family or Government is situated outside West Bengal, the manager or the agent in West Bengal of such person, firm, Hindu joint family or Government.

Explanation.—A co-operative society or a club or any association which sells or supplies goods to its members is a dealer within the meaning of this clause.

[*As from the 6th November, 1950*]

"Dealer" means any person who carries on the business of selling goods in West Bengal and includes the Government.

Explanation 1.—A co-operative society or a club or any association which sells goods to its members is a dealer.

Explanation 2.—A factor, a broker, a commission agent, a *del credere* agent, an auctioneer or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore mentioned or not, who carries on the business of selling goods and who has, in the customary course of business, authority to sell goods belonging to principals is a dealer.

Explanation 3.—The manager or an agent in West Bengal of a dealer who resides outside West Bengal and carries on the business of selling goods in West Bengal shall, in respect of such business, be deemed to be a dealer.

[*As from the 24th July, 1954*]

"Dealer" means any person who carries on the business of selling goods in West Bengal and includes the Government.

Explanation 1.—A co-operative society or a club or any association which sells goods to its members is a dealer.

Explanation 2.—A factor, a broker, a commission agent, a *del credere* agent, an auctioneer or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore mentioned or not, who carries on the business of selling goods and who has, in the customary course of business, authority to sell goods belonging to principals is a dealer.

[*As from the 1st July, 1941*]

Section 2(*d*)

"Goods" means all kinds of movable property other than actionable claims, stocks, shares or securities and includes all materials, articles and commodities, whether or not to be used in the construction, fitting out, improvement or repair of [immovable property.

[*As from the 6th November, 1950*]

"Goods" includes all materials, commodities and articles but does not include actionable claims, stocks, shares, securities or money.

Explanation.—Goods supplied in the execution of a contract shall be deemed to be goods for the purposes of this Act.

[*As from the 24th July, 1954*]

"Goods" means all kinds of movable property other than actionable claims, stocks, shares or securities and includes all materials, articles and commodities, whether or not to be used in the construction, fitting out, improvement or repair of immovable property.

[*As from the 4th August, 1961*]

"Goods" includes all kinds of moveable property other than actionable claims, stocks, shares or securities.

[*As from the 1st July, 1941*]

Section 2(g)

"Sale" means any transfer of property in goods for cash or deferred payment or other valuable consideration including a transfer of property in goods involved in the execution of a contract, but does not include a mortgage, hypothecation, charge or pledge.

Explanation 1.—A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale.

Explanation 2.—Notwithstanding anything to the contrary in the Indian Sale of Goods Act, 1930, the sale of any goods which are actually in Bengal at the time when the contract of sale (as defined in that Act) in respect thereof is made, shall, wherever the said contract of sale is made, be deemed for the purpose of this Act to have taken place in Bengal.

[*As from the 6th November, 1950*]

"Sale" means any transfer of property in goods for money consideration and includes a transfer of property in goods supplied in the execution of a contract but does not include a mortgage, hypothecation, charge or pledge; and any grammatical variations of the expression "sale" shall be construed accordingly.

Explanation 1.—A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale.

Explanation 2.—A sale shall be deemed to have taken place in West Bengal if the goods are actually delivered in West Bengal as a direct result of such sale for the purpose of consumption in West Bengal notwithstanding the fact that under the general law relating to the sale of goods the property in the goods has by reason of such sale passed in another State.

[*As from the 24th July, 1954*]

"Sale" means any transfer of property in goods for cash or deferred payment or other valuable consideration including a transfer of property in goods involved in the execution of a contract, but does not include a mortgage, hypothecation, charge or pledge.

Explanation 1.—A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale.

Explanation 2.—A sale shall be deemed to have taken place in West Bengal if the goods are actually delivered in West Bengal as a direct result of such sale for the purpose of consumption in West Bengal notwithstanding the fact that under the general law relating to the sale of goods, the property in the goods has by reason of such sale passed in another State.

[*As from the 28th October, 1959*]

"Sale" means any transfer of property in goods for cash or deferred payment or other valuable consideration including a transfer of property in goods involved in the execution of a contract, but does not include a mortgage, hypothecation, charge or pledge.

Explanation 1.—A transfer of goods on hire-purchase or other instalment system of payment shall, notwithstanding that the seller retains a title to any goods as security for payment of the price, be deemed to be a sale.

Explanation 2.—A sale shall be deemed to take place in West Bengal if the goods are within West Bengal—

(*a*) in the case of specific or ascertained goods, at the time the contract of sale is made; and

(*b*) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller, whether the assent of the buyer to such appropriation is prior or subsequent to the appropriation:

Provided that where there is a single contract of sale in respect of goods situated in West Bengal as well as in places outside West Bengal, provisions of this Explanation shall apply as if there were a separate contract of sale in respect of the goods situated in West Bengal.

[*As from the 1st July, 1941*]

Section 2(*h*) "Sale price" means the amount payable to a dealer as valuable consideration for—

(*i*) the sale of any goods, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the goods at the time of, or before, delivery thereof, other than the cost of freight or delivery or the cost of installation when such cost is separately charged; or

(*ii*) the carrying out of any contract, less such portion as may be prescribed of such amount, representing the usual proportion of the cost of labour to the cost of materials used in carrying out such contract.

[*As from the 17th January, 1952*]

"Sale price" means—

(*i*) in the case of a sale which consists in the transfer of property in goods supplied in the execution of a contract (hereinafter referred to as a sale involved in the execution of a contract)—such portion of the amount of the money consideration for the contract as may be prescribed, representing the price of the goods supplied;

(*ii*) in other cases of sale—the amount of the money consideration for the sale, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the goods at the time of, or before, delivery thereof, other than the cost of freight or delivery or the cost of installation when such cost is separately charged.

[*As from the 24th July, 1954*]

"Sale price" means the amount payable to a dealer as valuable consideration for—

(*i*) the sale of any goods, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the goods at the time of, or before, delivery thereof, other than the cost of freight or delivery or the cost of installation when such cost is separately charged; or

(*ii*) the carrying out of any contract, less such portion as may be prescribed of such amount, representing the usual proportion of the cost of labour to the cost of materials used in carrying out such contract.

[*As from the 4th August, 1961*]

"Sale-price" means the amount payable to a dealer as valuable consideration for—

(*i*) the sale of any goods, less any sum allowed as cash discount according to ordinary trade practice, but including any sum charged for anything done by the dealer in respect of the goods at the time of, or before, delivery thereof, other than the cost of freight or delivery or the cost of installation when such cost is separately charged.

[*As from the 1st July, 1941*]

Section 2(*l*)

"Turnover" means the aggregate of the amounts of sale prices and parts of sale prices received by any dealer during a given period.

[*As from the 17th January, 1952*]

"Turnover" used in relation to any period means the aggregate of the sale prices or parts of sale prices receivable, or if a dealer so elects, actually received by the dealer during such period after deducting the amounts, if any, refunded by the dealer in respect of any goods returned by the purchaser within such period:

Provided that an election as aforesaid once made shall not be altered except with the permission of the Commissioner and on such terms and conditions as he may think fit to impose.

[*As from the 1st April, 1955*]

"Turnover" used in relation to any period means the aggregate of the sale prices or parts of sale prices receivable, or if a dealer so elects, actually received by the dealer during such period after deducting the amounts, if any, refunded by the dealer in respect of any goods returned by the purchaser within such period:

Provided that an election as aforesaid once made shall not be altered except with the permission of the Commissioner and on such terms and conditions as he may think fit to impose:

Provided further that where before or after the date of the coming into force of clause (*f*) of section 2 of the Bengal Finance

(Sale Tax) (West Bengal Amendment) Act, 1950, the calculation of the turnover for any period prior to such date was or is made on the basis of the sale prices or parts of sale prices receivable during such period, the calculation shall not be called in question merely on the ground that it was or is so made; and no return furnished, no assessment made, no proceedings (including, in particular, proceedings for the recovery of any tax or penalty) taken, no order passed and no notice issued whether before or after such date shall be called in question on the ground that it was or is based on turnover so calculated.

[*As from the 1st July, 1941*]

Section 2(*j*) "Year" means, in relation to any particular dealer, the year for which the accounts of that dealer are ordinarily maintained in his books.

[*As from the 6th November, 1950*]

"Year" used in relation to any particular dealer means the year by reference to which, according to a declaration made by that dealer, the accounts of that dealer are ordinarily maintained in his books, and where no such declaration is made, the year commencing on the first day of January and reckoned according to the British calendar:

Provided that a registered dealer shall not change his year except with the previous permission of the prescribed authority and except on such terms and conditions as may be determined by such authority.

[*As from the 12th September, 1956*]

"Year" used in relation to any particular dealer means the year by reference to which, according to a declaration made by that dealer, the accounts of that dealer are ordinarily maintained in his books, and where no such declaration is made, the year commencing on the first day of January and reckoned according to the British calendar:

Provided that a registered or certified dealer shall not change his year except with the previous permission of the prescribed authority and except on such terms and conditions as may be determined by such authority.

[*As from the 1st July, 1941*]

Section 3 (*1*) For carrying out the purposes of this Act, the Provincial Government may appoint a person to be Commissioner of

Commercial Taxes, together with such other persons to assist him as it thinks fit.

(*2*) Persons appointed under sub-section (*1*) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(*3*) All persons appointed under sub-section (*1*) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

[*As from the 26th January, 1950*]

(*1*) For carrying out the purposes of this Act, the State Government may appoint a person to be Commissioner of Commercial Taxes, together with such other persons to assist him as it thinks fit.

(*2*) Persons appointed under sub-section (*1*) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

(*3*) All persons appointed under sub-section (*1*) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

[*As from the 22nd September, 1962*]

[*Amended Sub-Sec. (1) came into force with retrospective effect*]

(*1*) For carrying out the purposes of this Act, the State Government may appoint a person to be Commissioner of Commercial Taxes, together with such other persons to assist him as it thinks fit and may specify the area or areas over which they shall exercise jurisdiction;

(*2*) Persons appointed under sub-section (*1*) shall exercise such powers as may be conferred, and perform such duties as may be required, by or under this Act.

[*Inserted with retrospective effect*]

(*2A*) Notwithstanding anything to the contrary contained in sub-section (*1*), the Commissioner may transfer any case or matter from any person appointed under sub-section (*1*) to assist the Commissioner to any other person so appointed whether such other person has jurisdiction over the area to which the case or matter relates or not, provided he is otherwise competent to deal with such case or matter in exercise or performance of the powers or duties referred to in sub-section (*2*);

(*3*) All persons appointed under sub-section (*1*) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

(*4*) It is hereby declared that—

(*a*) any order made by the State Government defining the area over which any person appointed under sub-section (*1*) to assist the Commissioner is to exercise jurisdiction, or

(*b*) any transfer made by the Commissioner of any case or matter from any person appointed under sub-section (*1*) to assist the Commissioner to any other person so appointed, or

(*c*) any assessment made or anything done or any action taken by any person appointed under sub-section (*1*) to assist the Commissioner, in the exercise or performance of the powers or duties referred to in sub-section (*2*) in any case or matter arising within any area referred to in clause (*a*) or transferred to him by the Commissioner,

before the commencement of the Bengal Finance (Sales Tax) (Amendment) Act, 1962, shall be deemed to be and to have always been validly made, done or taken as if that Act were in force when such order, transfer or assessment was made or such thing was done or such action was taken.

[*As from the 18th October, 1951*]

Section 3A

(*1*) The State Government may appoint a person to be the Additional Commissioner of Commercial Taxes (hereinafter referred to as the Additional Commissioner).

(*2*) The Additional Commissioner shall have such of the powers and shall be entitled to exercise such of the duties of the Commissioner as the State Government may, by notification in the Official Gazette, direct.

(*3*) References to the Commissioner in this Act, shall, in respect of the powers and duties referred to in sub-section (*2*), be deemed to include references to the Additional Commissioner.

(*4*) The Commissioner may transfer to, or withdraw to himself from, the Additional Commissioner any case or matter with which the Additional Commissioner is competent to deal in exercise or performance of the powers or duties referred to in sub-section (*2*).

(*5*) The Additional Commissioner shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

[*As from the 26th May, 1955*]

(*1*) The State Government may appoint one or more persons to be an Additional Commissioner or Additional Commissioners of Commercial Taxes.

(*2*) An Additional Commissioner of Commercial Taxes shall have such of the powers and shall be entitled to exercise such of the duties of the Commissioner as the State Government may, by notification in the Official Gazette, direct.

(*3*) References to the Commissioner in this Act, shall, in respect of the powers and duties referred to in sub-section (*2*), be deemed to include references to an Additional Commissioner of Commercial Taxes.

(*4*) The Commissioner may transfer to, or withdraw to himself from, an Additional Commissioner of Commercial Taxes any case or matter with which an Additional Commissioner of Commercial Taxes is competent to deal in exercise or performance of the powers or duties referred to in sub-section (*2*), or may transfer any such case or matter from an Additional Commissioner of Commercial Taxes competent to deal with the same to another Additional Commissioner of Commercial Taxes so competent.

(*5*) An Additional Commissioner of Commercial Taxes shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

[*As from the 1st July, 1941*]

Section 4(*1*) Subject to the provisions of sections 5 and 6 and with effect from such date as the Provincial Government may, by notification in the Official Gazette, appoint, being not earlier than thirty days after the date of the said notification, every dealer whose gross turnover during the year immediately preceding the commencement of this Act exceeded the taxable quantum shall be liable to pay tax under this Act on all sales effected after the date so notified:

Provided that the tax shall not be payable on sales involved in the execution of a contract which is shown to the satisfaction of the Commissioner to have been entered into on or before the date so notified.

[*As from the 6th November, 1950*]

With effect from such date as the State Government may, by notification in the Official Gazette, appoint, being not earlier than thirty days after the date of the said notification, every dealer whose gross turnover during year immediately preceding the commencement of this Act exceeded the taxable quantum shall

be liable to pay tax under this Act on all sales effected after the date so notified:

Provided that the tax shall not be payable on sales involved in the execution of a contract which is shown to the satisfaction of the Commissioner to have been entered into on or before the date so notified.

[*As from the 1st July, 1941*]

Section 4(2) Every dealer to whom sub-section (*1*) does not apply shall be liable to pay tax under this Act with effect from three months after the commencement of the year immediately following that during which his gross turnover first exceeds the taxable quantum.

[*As from the 31st March, 1949*]

Every dealer to whom sub-section (*1*) does not apply shall, on the expiry of two months after the end of the period during which his gross turnover first exceeds the taxable quantum, be liable to pay tax under this Act on all sales effected after such expiry.

Explanation.—In this sub-section, and in sub-section (*4*) the expression "period" means a period not exceeding twelve months from the commencement of a year.

[*As from the 6th November, 1950*]

Every dealer to whom sub-section (*1*) does not apply, shall, if his gross turnover calculated from the commencement of any year exceeds the taxable quantum at any time within such year, be liable to pay tax under this Act, on the expiry of two months from the date on which such gross turnover first exceeds the taxable quantum, on all sales effected after such expiry.

[*As from the 1st July, 1941*]

Section 4(3) Every dealer who has become liable to pay tax under this Act shall continue to be so liable until the expiry of three consecutive years, during each of which his gross turnover has failed to exceed the taxable quantum and such further period after the date of such expiry as may be prescribed, and on the expiry of this latter period his liability to pay tax shall cease.

[*As from the 1st July, 1941*]

Section 4(4) Every dealer whose liability to pay tax has ceased under the provisions of sub-section (*3*) shall again be liable to pay tax under this Act with effect from three months after the commencement of the year immediately following that during which his gross turnover again exceeds the taxable quantum.

[*As from the 31st March, 1949*]

Every dealer whose liability to pay tax has ceased under the provisions of sub-section (*3*) shall again be liable with effect from the expiry of two months after the end of the period during which his gross turnover again exceeds the taxable quantum, to pay tax under this Act on all sales effected after such expiry.

[*As from the 6th November, 1950*]

Every dealer whose liability to pay tax under this Act has ceased under the provisions of sub-section (*3*), shall, if his gross turnover calculated from the commencement of any year again exceeds the taxable quantum at any time within such year, be liable to pay such tax on the expiry of two months from the date on which such gross turnover again first exceeds the taxable quantum on all sales effected after such expiry.

[*As from the 1st July, 1941*]

Section 4(5)

In this Act the expression "taxable quantum" means—

(*a*) in relation to any dealer who imports for sale any goods into Bengal, or himself manufactures or produces any goods for sale, 10,000 rupees; or

(*b*) in relation to particular classes of dealers not falling within clause (*a*), such sum as may be prescribed; or

(*c*) in relation to any other dealer, 50,000 rupees.

[*As from the 6th November, 1950*]

In this Act the expression "taxable quantum" means—

(*a*) in relation to any dealer who imports for sale any goods into West Bengal, or manufactures or produces any goods for sale, 10,000 rupees; or

(*b*) in relation to particular classes of dealers not falling within clause (*a*), such sum as may be prescribed; or

(*c*) in relation to any other dealer, 50,000 rupees.

[*As from the 25th September, 1955*]

In this Act the expression "taxable quantum" means—

(*a*) in relation to any dealer who imports for sale any goods into West Bengal, or manufactures or produces any goods for sale, 10,000 rupees; or

(*b*) *Omitted.*

(*c*) in relation to any other dealer, 50,000 rupees.

[*As from the 25th September, 1955*]

Section 4A

If in the opinion of the State Government there is any appreciable evasion of tax in respect of any goods, then the State Government may issue a notification specifying such goods (hereinafter referred to as notified goods), and with effect from the date of such notification, every dealer who imports into West Bengal, or manufactures or produces such goods for sale and who is not liable to pay tax under sub-section (*2*) or sub-section (*4*) of section 4 or whose liability has ceased under sub-section (*3*) of that section shall be liable to pay tax on all sales of such notified goods:

Provided that, in the case of cottage industry products, the State Government may, by general or special order, exempt from the provisions of this section dealers selling notified goods produced by himself or by members of his family.

[*As from the 1st July, 1941*]

Section 5

(*1*) The tax payable by a dealer under this Act shall be levied at the rate of one quarter of an anna in the rupee on his taxable turnover.

(*2*) In this Act the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods specified in the purchasing dealer's certificate of registration as being intended for resale by him, or for use by him in the manufacture of any goods for sale or in the execution of any contract, and on sales to a registered dealer of containers and other materials for the packing of such goods;

(*iii*) sales to the Indian Stores Department, the Supply Department of the Government of India, and any railway or water transport administration;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of, the dealer to an address outside Bengal;

(*vi*) such other sales as may be prescribed ; and

(*b*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*).

[*As from the 17th April, 1944*]

(*1*) The tax payable by a dealer under this Act shall be levied at the rate of one half of an anna in the rupee on his taxable turnover.

(*2*) In this Act the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods specified in the purchasing dealer's certificate of registration as being intended for resale by him, or for use by him in the manufacture of any goods for sale or in the execution of any contract, and on sales to a registered dealer of containers and other materials for the packing of such goods;

(*iii*) sales to the Indian Stores Department, the Supply Department of the Government of India, and any railway or water transport administration;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of, the dealer to an address outside Bengal;

(*vi*) such other sales as may be prescribed; and

(*b*) three *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*).

[*As from the 25th June, 1945*]

(*1*) The tax payable by a dealer under this Act shall be levied at the rate of three quarters of an anna in the rupee on his taxable turnover.

(*2*) In this Act the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods specified in the purchasing dealer's certificate of registration as being intended for resale by him, or use by him in the manufacture of any goods for sale or in the execution of any contract, and on sales to a registered dealer of containers and other materials for the packing of such goods;

(*iii*) sales to Indian Stores Department, the Supply Department of the Government of India, and any railway or water transport administration;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of, the dealer to an address outside Bengal;

(*vi*) such other sales as may be prescribed; and

(*b*) four and one half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*).

[*As from the 31st March, 1949*]

(*1*) The tax payable by a dealer under this Act shall be levied at the rate of three quarters of an anna in the rupee on his taxable turnover.

(*2*) In this Act the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods specified in the purchasing dealer's certificate of registration as being intended for resale by him, or for use by him in the manufacture of any goods for sale or in the execution of any contract, and on sales to a registered dealer of containers and other materials for the packing of such goods;

(*iii*) *Omitted.*

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of, the dealer to an address outside West Bengal;

(*vi*) such other sales as may be prescribed; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*).

[*As from the 6th November, 1950*]

(*1*) The tax payable by a dealer under this Act shall be levied at the rate of three quarters of an anna in the rupee on his taxable turnover.

(*2*) In this Act the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods specified in the purchasing dealer's certificate of registration as being intended for resale by him, or for use by him in the manufacture of any goods for sale or in the execution of any contract, and on sales to a registered dealer of containers and other materials for the packing of such goods;

(*iii*) sales to a registered dealer engaged in the business of raising coal, of any goods which are shown to the satisfaction of the Commissioner to be required directly for use in connection with the raising of coal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of, the dealer to an address outside West Bengal;

(*vi*) such other sales as may be prescribed; and

(*b*) four and one-half per centum of balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*).

[*As from the 17th January, 1952*]

(*1*) The tax payable by a dealer under this Act shall be levied at the rate of three quarters of an anna in the rupee on his taxable turnover.

(*2*) In this Act the expression "taxable turnover" means that part of a dealer's gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for resale by him, or for use by him in the manufacture of goods for sale or for use by him in the execution of any contract; and of containers or other materials for the packing of goods of the class or classes so specified:

Provided that in the case of such sales a declaration duly filled up and signed by the registered dealer to whom the goods are sold and containing prescribed particulars on a prescribed form obtainable from the prescribed authority is furnished in the prescribed manner by the dealer who sells the goods.

(*iii*) sales to a registered dealer engaged in the business of raising coal, of any goods which are shown to the satisfaction of the Commissioner to be required directly for use in connection with the raising of coal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of the dealer to an address outside West Bengal;

(*vi*) such other sales as may be prescribed; and

(*b*) Four and one-half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*).

[*As from the 25th September, 1955*]

(*1*) The tax payable by a dealer under this Act shall be levied at the rate of three quarters of an anna in the rupee on his taxable turnover.

(*2*) In this Act the expression "taxable turnover" means in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for resale by him, or for use by him in the manufacture of goods for sale or for use by him in the execution of any contract; and of containers or other materials for the packing of goods of the class or classes so specified:

Provided that in the case of such sales a declaration duly filled up and signed by the registered dealer to whom the goods are sold and containing prescribed particulars on a prescribed form obtainable from the prescribed authority is furnished in the prescribed manner by the dealer who sells the goods.

(*iii*) sales to a registered dealer engaged in the business of raising coal, of any goods which are shown to the satisfaction of the Commissioner to be required directly for use in connection with the raising of coal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of, the dealer to an address outside West Bengal;

(*vi*) such other sales as may be prescribed; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*).

(*3*) In this Act the expression "taxable turnover" in the case of a dealer who is liable to pay tax under section 4A, means that part of his gross turnover in respect of the notified goods during

any period which remains after deducting therefrom his turnover during the period on—

(*a*) sales of such notified goods as are proved to the satisfaction of the Commissioner to have been purchased by him from registered or certified dealers; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by clause (*a*).

[*As from the 18th October, 1955*]

(*1*) The tax payable by a dealer under this Act shall be leviable at the rate of three quarters of an anna in the rupee on his taxable turnover:

Provided that (*i*) in the case of a dealer selling gold ornament manufactured by him, the tax on so much of his taxable turnover as is due to sales of such ornament shall, where he charges separately for the value of the gold and the cost of manufacture, be at the rate of one *per centum* of such turnover and (*ii*) in the case of a dealer selling gold, the tax on so much of his taxable turnover as is due to sales of gold shall be at the rate of one half of one *per centum* of such turnover.

(*2*) In this Act the expression "taxable turnover" means, in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for resale by him, or use by him in the manufacture of goods for sale or for use by him in the execution of any contract; and of containers or other materials for the packing of goods of the class or classes so specified:

Provided that in the case of such sales a declaration duly filled up and signed by the registered dealer to whom the goods are sold and containing the prescribed particulars on a prescribed form obtainable from the prescribed authority is furnished in the prescribed manner by the dealer who sells the goods.

(*iii*) sales to a registered dealer engaged in the business of raising coal, of any goods which are shown to the satisfaction of the Commissioner to be required directly for use in connection with the raising of coal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of, the dealer to an address outside West Bengal;

(*vi*) such other sales as may be prescribed; and

(*b*) the aggregate of the following amounts, if any,—

(*i*) four and a half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of three quarters of an anna in the rupee;

(*ii*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one *per centum* of the turnover;

(*iii*) one half of one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one half of one *per centum* of the turnover.

Explanation.—In this section—

(*a*) "gold" means gold of a fineness not below ninety *per centum*;

(*b*) "gold ornament" means ornament meant for personal adornment made or manufactured from gold and not set with stones or gems, whether real or artificial, or with pearls, whether real or cultured.

(*3*) (As it was on 25th September 1955).

[*As from the 1st January, 1958*]

(*1*) The tax payable by a dealer under this Act shall be levied at the rate of five paise in the rupee on his taxable turnover:

Provided that (*i*) in the case of a dealer selling gold ornament manufactured by him, the tax on so much of his taxable turnover as is due to sales of such ornament shall, where he charges separately for the value of the gold and the cost of manufacture, be at

the rate of one *per centum* of such turnover and (*ii*) in the case of a dealer selling gold, the tax on so much of his taxable turnover as is due to sales of gold shall be at the rate of one half of one *per centum* of such turnover.

(*2*) In this Act the expression "taxable turnover" means in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for re-sale by him, or for use by him in the manufacture of goods for sale or for use by him in the execution of any contract; and of containers or other materials for the packing of goods of the class or classes so specified:

Provided that in the case of such sales a declaration duly filled up and signed by the registered dealer to whom the goods are sold and containing prescribed particulars on a prescribed form obtainable from the prescribed authority is furnished in the prescribed manner by the dealer who sells the goods.

(*iii*) sales to a registered dealer engaged in the business of raising coal, of any goods which are shown to the satisfaction of the Commissioner to be required directly for use in connection with the raising of coal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods for use by it in the generation or distribution of such energy;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner to have been despatched by, or on behalf of, the dealer to an address outside West Bengal;

(*vi*) such other sales as may be prescribed; and

(*b*) the aggregate of the following amounts, if any,—

(*i*) four and a half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of five paise in the rupee;

(*ii*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one *per centum* of the turnover;

(*iii*) one half of one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one half of one *per centum* of the turnover.

Explanation.—In this section—

(*a*) "gold" means gold of a fineness not below ninety *per centum*;

(*b*) "gold ornament" means ornament meant for personal adornment made or manufactured from gold and not set with stones or gems, whether real or artificial, or with pearls, whether real or cultured.

(*3*) In this Act the expression "taxable turnover", in the case of a dealer who is liable to pay tax under section 4A, means that part of his gross turnover in respect of the notified goods during any period which remains after deducting therefrom his turnover during the period on—

(*a*) sales of such notified goods as are proved to the satisfaction of the Commissioner to have been purchased by him from registered or certified dealers; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by clause (*a*).

[*As from the 28th October, 1959*]

(*1*) The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of—

(*a*) one half of one *per centum* of such part of his taxable turnover as represents sales of gold;

(*b*) one *per centum* of such part of his taxable turnover as represents sales of gold ornament manufactured by him, where he charges separately for the value of gold and the cost of manufacture;

(*c*) two *per centum* of such part of his taxable turnover as represents sales of goods referred to in section 14 of the Central Sales Tax Act, 1956;

(*d*) seven *per centum* of such part of his taxable turnover as represents sales of goods included in Schedule II;

(*e*) five *per centum* of such part of his taxable turnover as represents sales of goods other than those referred to in clauses (*a*), (*b*), (*c*) and (*d*);

(*2*) In this Act the expression "taxable turnover" means, in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for re-sale by him in West Bengal or for use by him in the manufacture in West Bengal of goods for sale, or for use by him in the execution of any contract in West Bengal; and of containers or other materials for the packing of goods of the class or classes so specified:

Provided that in the case of such sales a declaration duly filled up and signed by the registered dealer to whom the goods are sold and containing prescribed particulars on a prescribed form obtainable from the prescribed authority is furnished in the prescribed manner by the dealer who sells the goods;

(*iii*) sales to a registered dealer engaged in the business of raising coal, of any goods which are shown to the satisfaction of the Commissioner to be required directly for use in connection with the raising of coal in West Bengal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a license or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods shown to the satisfaction of the Commissioner to be required for use by it in the generation or distribution of such energy either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in West Bengal, or to have taken place in the course of inter-State trade or commerce, within the meaning of section 3 of the Central Sales Tax Act, 1956, or in the course of import of the goods into, or export of the goods out of, the territory of India, within the meaning of section 5 of that Act;

(*va*) sales of goods specified in section 14 of the Central Sales Tax Act, 1956, on a prior sale whereof in West Bengal due tax is shown to the satisfaction of the Commissioner to have been paid;

(*vi*) such other sales as may be prescribed; and

(*b*) the aggregate of the following amounts, if any,—

(*i*) one half of one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one half of one *per centum* of the turnover;

(*ii*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one *per centum* of the turnover;

(*iii*) two *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of two *per centum* of the turnover;

(*iv*) six and a half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of seven *per centum* of the turnover;

(*v*) four and three-fourths *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of five *per centum* of the turnover;

Explanation.—In this section—

(*a*) "gold" means gold of a fineness not below ninety *per centum*;

(*b*) "gold ornament" means ornaments meant for personal adornment made or manufactured from gold and not set with stones or gems, whether real or artificial, or with pearls, whether real or cultured.

(*3*) In this Act the expression "taxable turnover", in the case of a dealer who is liable to pay tax under section 4A, means that part of his gross turnover in respect of the notified goods during

any period which remains after deducting therefrom his turnover during the period on—

(*a*) sales of such notified goods as are proved to the satisfaction of the Commissioner to have been purchased by him from registered or certified dealers; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by clause (*a*).

[*As from the 4th August 1961*]

(*1*) The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of—

(*a*) one half of one *per centum* of such part of his taxable turnover as represents sales of gold;

(*b*) one *per centum* of such part of his taxable turnover as represents sales of gold ornament manufactured by him, where he charges separately for the value of gold and the cost of manufacture;

(*c*) two *per centum* of such part of his taxable turnover as represents sales of goods referred to in section 14 of the Central Sales Tax Act, 1956;

(*d*) seven *per centum* of such part of his taxable turnover as represents sales of goods included in Schedule II;

(*e*) five *per centum* of such part of his taxable turnover as represents sales of goods other than those referred to in clauses (*a*), (*b*), (*c*) and (*d*);

(*2*) In this Act the expression "taxable turnover" means, in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sales of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for re-sale by him in West Bengal or for use by him in the manufacture in West Bengal of goods for sale, and of containers and other materials for the packing of goods of the class or classes so specified;

(*iii*) sales to a registered dealer engaged in the business of raising coal, of goods required for use by him directly in connection with the raising of coal in West Bengal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods required for use by it in the generation or distribution of such energy either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in West Bengal, or to have taken place in the course of inter-State trade or commerce, within the meaning of section 3 of the Central Sales Tax Act, 1956, or in the course of import of the goods into, or export of the goods out of, the territory of India, within the meaning of section 5 of that Act;

(*va*) sales of goods specified in section 14 of the Central Sales Tax Act, 1956, on a prior sale whereof in West Bengal due tax is shown to the satisfaction of the Commissioner to have been paid;

(*vi*) such other sales as may be prescribed; and

Provided that deduction on account of sales referred to in sub-clause (*ii*), sub-clause (*iii*) or sub-clause (*iv*) shall be allowed to the dealer who sells the goods only when he can furnish in the prescribed manner a declaration containing prescribed particulars in the prescribed form obtainable from the prescribed authority duly filled up and signed by the registered dealer to whom, or by the owner or representative of the undertaking to which, the goods are sold.

(*b*) the aggregate of the following amounts, if any,—

(*i*) one half of one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one half of one *per centum* of the turnover;

(*ii*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one *per centum* of the turnover;

(*iii*) two *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of two *per centum* of the turnover;

(*iv*) six and a half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of seven *per centum* of the turnover;

(*v*) four and three-fourths *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of five *per centum* of the turnover.

Explanation.—In this section—

(*a*) "gold" means gold of a fineness not below ninety *per centum*;

(*b*) "gold ornament" means ornament meant for personal adornment made or manufactured from gold and not set with stones or gems, whether real or artificial, or with pearls, whether real or cultured.

(*3*) In this Act the expression "taxable turnover" in the case of a dealer who is liable to pay tax under section 4A, means that part of his gross turnover in respect of the notified goods during any period which remains after deducting therefrom his turnover during the period on—

(*a*) sales of such notified goods as are proved to the satisfaction of the Commissioner to have been purchased by him from registered or certified dealers; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by clause (*a*).

[*As from the 10th May, 1963*]

(*1*) The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of—

(*a*) one half of one *per centum* of such part of his taxable turnover as represents sales of gold;

(*b*) one *per centum* of such part of his taxable turnover as represents sales of gold ornament manufactured by him, where he charges separately for the value of gold and the cost of manufacture;

(*c*) two *per centum* of such part of his taxable turnover as represents sales of goods referred to in section 14 of the Central Sales Tax Act, 1956;

(*d*) ten *per centum* of such part of his taxable turnover as represents sales of goods included in Schedule II;

(*e*) five *per centum* of such part of his taxable turnover as represents sales of goods other than those referred to in clauses (*a*), (*b*), (*c*) and (*d*);

(*2*) In this Act the expression "taxable turnover" means, in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for re-sale by him in West Bengal or for use by him in the manufacture in West Bengal of goods for sale, and of containers and other materials for the packing of goods of the class or classes so specified;

(*iii*) sales to a registered dealer engaged in the business of raising coal, of goods required for use by him directly in connection with the raising of coal in West Bengal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods required for use by it in the generation or distribution of such energy either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in West Bengal, or to have taken place in the course of inter-State trade or commerce, within the meaning of section 3 of the Central Sales Tax Act, 1956, or in the course of import of the goods into, or export of the goods out of, the territory of India, within the meaning of section 5 of that Act;

(*va*) sales of goods specified in section 14 of the Central Sales Tax Act, 1956, on a prior sale whereof in West Bengal due tax is shown to the satisfaction of the Commissioner to have been paid;

(*vi*) such other sales as may be prescribed; and

Provided that deduction on account of sales referred to in sub-clause (*ii*), sub-clause (*iii*) or sub-clause (*iv*) shall be allowed to the dealer who sells the goods only when he can furnish in

the prescribed manner a declaration containing prescribed particulars in the prescribed form obtainable from the prescribed authority duly filled up and signed by the registered dealer to whom, or by the owner or representative of the undertaking to which, the goods are sold.

(*b*) the aggregate of the following amounts, if any,—

(*i*) one half of one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one half of one *per centum* of the turnover;

(*ii*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one *per centum* of the turnover;

(*iii*) two *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of two *per centum* of the turnover;

(*iv*) nine *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of ten *per centum* of the turnover;

(*v*) four and three-fourths *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of five *per centum* of the turnover;

Explanation.—In this section—

(*a*) "gold" means gold of a fineness not below ninety *per centum*;

(*b*) "gold ornament" means ornaments meant for personal adornment made or manufactured from gold and not set with stones or gems, whether real or artificial, or with pearls, whether real or cultured.

(*3*) In this Act the expression "taxable turnover", in the case of a dealer who is liable to pay tax under section 4A, means that part of his gross turnover in respect of the notified goods during

any period which remains after deducting therefrom his turnover during the period on—

(*a*) sales of such notified goods as are proved to the satisfaction of the Commissioner to have been purchased by him from registered or certified dealers; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by clause (*a*).

[*As from the 7th February, 1966*]

(*1*) The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of—

(*a*) one half of one *per centum* of such part of his taxable turnover as represents sales of gold;

(*b*) one *per centum* of such part of his taxable turnover as represents sales of gold ornament manufactured by him, where he charges separately for the value of gold and the cost of manufacture;

(*c*) two *per centum* of such part of his taxable turnover as represents sales of goods referred to in section 14 of the Central Sales Tax Act, 1956;

(*d*) ten *per centum* of such part of his taxable turnover as represents sales of goods included in Schedule II;

(*e*) five *per centum* of such part of his taxable turnover as represents sales of goods other than those referred to in clauses (*a*), (*b*), (*c*) and (*d*).

(*2*) In this Act the expression "taxable turnover" means, in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for re-sale by him in West Bengal or for use by him directly in the manufacture in West Bengal of goods for sale, and of containers and other materials for the packing of goods of the class or classes so specified;

(*iii*) sales to a registered dealer engaged in the business of raising coal, of goods required for use by him directly in connection with the raising of coal in West Bengal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a license or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods required for use by it directly in the generation or distribution of such energy either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in West Bengal, or to have taken place in the course of inter-State trade or commerce, within the meaning of section 3 of the Central Sales Tax Act, 1956, or in the course of import of the goods into, or export of the goods out of, the territory of India, within the meaning of section 5 of that Act;

(*va*) sales of goods specified in section 14 of the Central Sales Tax Act, 1956, on a prior sale whereof in West Bengal due tax is shown to the satisfaction of the Commissioner to have been paid;

(*vi*) such other sales as may be prescribed; and

Provided that deduction on account of sales referred to in sub-clause (*ii*), sub-clause (*iii*) or sub-clause (*iv*) shall be allowed to the dealer who sells the goods only when he can furnish in the prescribed manner a declaration containing prescribed particulars in the prescribed form obtainable in such manner and subject to such conditions and restrictions as may be prescribed from the prescribed authority duly filled up and signed by the registered dealer to whom, or by the owner or representative of the undertaking to which, the goods are sold.

(*b*) the aggregate of the following amounts, if any,—

(*i*) one half of one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one half of one *per centum* of the turnover;

(*ii*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one *per centum* of the turnover;

(*iii*) two *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer

which is taxable at the rate of two *per centum* of the turnover;

(*iv*) nine *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of ten *per centum* of the turnover;

(*v*) four and three-fourths *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of five *per centum* of the turnover.

Explanation.—In this section—

(*a*) "gold" means gold of a fineness not below ninety *per centum*;

(*b*) "gold ornament" means ornament meant for personal adornment made or manufactured from gold and not set with stones or gems, whether real or artificial, or with pearls, whether real or cultured.

(*3*) In this Act the expression "taxable turnover", in the case of a dealer who is liable to pay tax under section 4A, means that part of his gross turnover in respect of the notified goods during any period which remains after deducting therefrom his turnover during the period on—

(*a*) sales of such notified goods as are proved to the satisfaction of the Commissioner to have been purchased by him from registered or certified dealers; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by clause (*a*).

[*As from the 1st July, 1966*]

(*1*) The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of—

(*a*) one half of one *per centum* of such part of his taxable turnover as represents sales of gold;

(*b*) one *per centum* of such part of his taxable turnover as represents sales of gold ornament manufactured by him, where he charges separately for the value of gold and the cost of manufacture;

(*c*) three *per centum* of such part of his taxable turnover as represents sales of goods referred to in section 14 of the Central Sales Tax Act, 1956;

(*d*) ten *per centum* of such part of his taxable turnover as represents sales of goods included in Schedule II;

(*e*) five *per centum* of such part of his taxable turnover as represents sales of goods other than those referred to in clauses (*a*), (*b*), (*c*) and (*d*).

(*2*) In this Act the expression "taxable turnover" means, in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sales of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for re-sale by him in West Bengal or for use by him directly in the manufacture in West Bengal of goods for sale, and of containers and other materials for the packing of goods of the class or classes so specified;

(*iii*) sales to a registered dealer engaged in the business of raising coal, of goods required for use by him directly in connection with the raising of coal in West Bengal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a license or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910, of goods required for use by it directly in the generation or distribution of such energy either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in West Bengal, or to have taken place in the course of inter-State trade or commerce, within the meaning of section 3 of the Central Sales Tax Act, 1956, or in the course of import of the goods into, or export of the goods out of, the territory of India, within the meaning of section 5 of that Act;

(*va*) sales of goods specified in section 14 of the Central Sales Tax Act, 1956, on a prior sale whereof in West Bengal due tax is shown to the satisfaction of the Commissioner to have been paid;

(*vi*) such other sales as may be prescribed; and

Provided that deduction on account of sales referred to in sub-clause (*ii*), sub-clause (*iii*) or sub-clause (*iv*) shall be allowed to the dealer who sells the goods only when he can furnish in the prescribed manner a declaration containing prescribed particulars in the prescribed form obtainable in such manner and subject to such conditions and restrictions as may be prescribed from the prescribed authority duly filled up and signed by the registered dealer to whom, or by the owner or representative of the undertaking to which, the goods are sold.

(*b*) the aggregate of the following amounts, if any,

(*i*) one half of one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one half of one *per centum* of the turnover.

(*ii*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one *per centum* of the turnover;

(*iii*) two and three-fourths *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of three *per centum* of the turnover;

(*iv*) nine *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of ten *per centum* of the turnover;

(*v*) four and three-fourths *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of five *per centum* of the turnover.

Explanation.—In this section—

(*a*) "gold" means gold of a fineness not below ninety *per centum*;

(*b*) "gold ornament" means ornament meant for personal adornment made or manufactured from gold and not set with stones or gems, whether real or artificial, or with pearls, whether real or cultured.

(*3*) In this Act the expression "taxable turnover", in the case of a dealer who is liable to pay tax under section 4A, means

that part of his gross turnover in respect of the notified goods during any period which remains after deducting therefrom his turnover during the period on—

(*a*) sales of such notified goods as are proved to the satisfaction of the Commissioner to have been purchased by him from registered or certified dealers; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by clause (*a*).

[*As from the 1st August, 1966*]

(*1*) The tax payable by a dealer under this Act shall be levied on his taxable turnover at the rate of—

(*a*) one half of one *per centum* of such part of his taxable turnover as represents sales of gold;

(*b*) one *per centum* of such part of his taxable turnover as represents sales of gold ornament manufactured by him, where he charges separately for the value of gold and the cost of manufacture;

(*c*) three *per centum* of such part of his taxable turnover as represents sales of goods referred to in section 14 of the Central Sales Tax Act, 1956;

(*d*) ten *per centum* of such part of his taxable turnover as represents sales of goods included in Schedule II;

(*e*) six *per centum* of such part of his taxable turnover as represents sales of goods other than those referred to in clauses (*a*), (*b*), (*c*) and (*d*).

(*2*) In this Act the expression "taxable turnover" means, in the case of a dealer who is liable to pay tax under section 4, that part of his gross turnover during any period which remains after deducting therefrom—

(*a*) his turnover during that period on—

(*i*) the sale of goods declared tax-free under section 6;

(*ii*) sales to a registered dealer of goods of the class or classes specified in the certificate of registration of such dealer, as being intended for re-sale by him in West Bengal or for use by him directly in the manufacture in West Bengal of goods for sale, and of containers and other materials for the packing of goods of the class or classes so specified;

(*iii*) sales to a registered dealer engaged in the business of raising coal, of goods required for use by him directly in connection with the raising of coal in West Bengal;

(*iv*) sales to any undertaking supplying electrical energy to the public under a license or sanction granted or deemed to have been granted under the Indian Electricity Act 1910, of goods required for use by it directly in the generation or distribution of such energy either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal;

(*v*) sales of goods which are shown to the satisfaction of the Commissioner not to have taken place in West Bengal, or to have taken place in the course of inter-State trade or commerce, within the meaning of section 3 of the Central Sales Tax Act, 1956, or in the course of import of the goods into, or export of the goods out of, the territory of India, within the meaning of section 5 of that Act;

(*va*) sales of goods specified in section 14 of the Central Sales Tax Act, 1956, on a prior sale whereof in West Bengal due tax is shown to the satisfaction of the Commissioner to have been paid;

(*vi*) such other sales as may be prescribed; and

Provided that deduction on account of sales referred to in sub-clause (*ii*), sub-clause (*iii*) or sub-clause (*iv*) shall be allowed to the dealer who sells the goods only when he can furnish in the prescribed manner a declaration containing prescribed particulars in the prescribed form obtainable in such manner and subject to such conditions and restrictions as may be prescribed from the prescribed authority duly filled up and signed by the registered dealer to whom, or by the owner or representative of the undertaking to which, the goods are sold.

(*b*) the aggregate of the following amounts, if any,

(*i*) one half of one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one half of one *per centum* of the turnover;

(*ii*) one *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*), (*v*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of one *per centum* of the turnover;

(*iii*) two and three-fourths *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part

of the turnover of a dealer which is taxable at the rate of three *per centum* of the turnover;

(*iv*) nine *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*ii*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of ten *per centum* of the turnover;

(*v*) five and a half *per centum* of the balance remaining after making the deductions allowed by sub-clauses (*i*) to (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of six *per centum* of the turnover.

Explanation.—In this section—

(*a*) "gold" means gold of a fineness not below ninety *per centum*;

(*b*) "gold ornament" means ornament meant for personal adornment made or manufactured from gold and not set with stones or gems, whether real or artificial, or with pearls, whether real or cultured.

(*3*) In this Act the expression "taxable turnover", in the case of a dealer who is liable to pay tax under section 4A, means that part of his gross turnover in respect of the notified goods during any period which remains after deducting therefrom his turnover during the period on—

(*a*) sales of such notified goods as are proved to the satisfaction of the Commissioner to have been purchased by him from registered or certified dealers; and

(*b*) four and one-half *per centum* of the balance remaining after making the deductions allowed by clause (*a*).

[*Inserted on and from the 4th August, 1961*]

Section 5A

(*1*) If any registered dealer or undertaking, after purchasing any goods for any of the purposes referred to in sub-clauses (*ii*), (*iii*) and (*iv*) of clause (*a*) of sub-section (*2*) of section 5, makes use of the same for any other purpose, the prescribed authority may, after giving such registered dealer or the owner of such undertaking a reasonable opportunity of being heard, by an order in writing direct that he shall pay by way of penalty a sum not exceeding double the amount of the tax which could have been levied under this Act in respect of the sale of the goods concerned.

(*2*) Any penalty imposed under sub-section (*1*) shall be paid by the registered dealer or undertaking, as the case may be, into

a Government Treasury or the Reserve Bank of India by such date as may be specified by the prescribed authority in a notice issued for this purpose and the date to be so specified shall not be less than fifteen days from the date of service of such notice:

Provided that the prescribed authority may, for reasons to be recorded in writing, extend the date of such payment or allow such registered dealer or owner, as the case may be, to pay the penalty imposed in such number of instalments as the prescribed authority may determine.

(*3*) Any amount of penalty that remains unpaid after the date specified in the notice referred to in sub-section (*2*) shall be recoverable as an arrear of land revenue payable to the Collector.

[*Inserted on and from the 7th February, 1966*]

Section 5B

(*1*) If any registered dealer furnishes a declaration referred to in the proviso to clause (*a*) of sub-section (*2*) of section 5—

(*a*) in respect of a sale to him of goods of any class or classes not specified at the time of the sale in the certificate of registration granted to him under sub-section (*3*) of section 7, or

(*b*) in respect of a sale of any goods, where the sale was made to him before he was registered,

the prescribed authority may, after giving such registered dealer a reasonable opportunity of being heard, by an order in writing direct that he shall pay by way of penalty a sum not exceeding double the amount of the tax which could have been levied under this Act in respect of the sale of the goods concerned.

(*2*) The provisions of sub-sections (*2*) and (*3*) of section 5A shall apply in respect of a penalty imposed under this section.

[*As from the 1st July, 1941*]

Section 6

(*1*) No tax shall be payable under this Act on the sale of goods specified in the first column of the Schedule, subject to the conditions and exceptions, if any, set out in the corresponding entry in the second column thereof.

(*2*) The Provincial Government, after giving by notification in the Official Gazette, not less than three months' notice of its intention so to do, may by like notification add to the Schedule, and thereupon the Schedule shall be deemed to be amended accordingly.

[*As from the 26th January, 1950*]

(*1*) No tax shall be payable under this Act on the sale of goods specified in the first column of the Schedule, subject to the conditions and exceptions, if any, set out in the corresponding entry in the second column thereof.

(*2*) The State Government, after giving by notification in the Official Gazette, not less than three months' notice of its intention so to do, may by like notification add to the Schedule, and thereupon the Schedule shall be deemed to be amended accordingly.

[*As from the 28th October, 1959*]

(*1*) No tax shall be payable under this Act on the sale of goods specified in the first column of Schedule I, subject to the conditions and exceptions, if any, set out in the corresponding entry in the second column thereof.

(*2*) The State Government, after giving by notification in the Official Gazette, not less than three months' notice of its intention so to do, may by like notification add to Schedule I, and thereupon Schedule I shall be deemed to be amended accordingly.

[*As from the 1st July, 1941*]

Section 7(*1*) No dealer shall, while being liable to pay tax under this Act, carry on business as a dealer unless he has been registered and possesses a registration certificate.

[*As from the 6th November, 1950*]

No dealer shall, while being liable to pay tax under section 4 of this Act, carry on business as a dealer unless he has been registered and possesses a registration certificate.

[*As from the 1st July, 1941*]

Section 7(*2*) Every dealer required by sub-section (*1*) to be registered shall make application in such behalf in the prescribed manner to the prescribed authority.

[*As from the 4th August, 1961*]

Every dealer required by sub-section (*1*) to be registered shall make application in such behalf in the prescribed manner to the prescribed authority and such application shall be accompanied by a declaration in the prescribed form duly filled and signed by the dealer specifying the class or classes of goods for

the purposes of sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5.

[*As from the 1st July, 1941*]

Section 7(*3*)

If the said authority is satisfied that an application for registration is in order, he shall in accordance with such rules as may be prescribed, register the applicant and grant him a certificate of registration in the prescribed form which shall specify the class or classes of goods for the purposes of sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5.

[*As from the 1st July, 1941*]

Section 7(*4*)

The Commissioner may from time to time amend any certificate of registration in accordance with information furnished under section 16 or otherwise received.

[*Inserted on and from the 24th July, 1954*]

Section 7(*4a*)

The Commissioner may, for good or sufficient reasons, demand from a registered dealer or from a person who has applied for registration under this Act, reasonable security for the proper payment of tax payable under this Act.

[*As from the 1st April, 1955*]

The Commissioner may, for good or sufficient reasons, demand from a registered dealer or from a person who has applied for registration under this Act,

(*i*) reasonable security for the proper payment of tax payable by him under this Act;

(*ii*) reasonable security for the proper custody and use of the forms referred to in the proviso to sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5 which may be given to him by the prescribed authority.

[*As from the 4th August, 1961*]

The Commissioner may, for good or sufficient reasons, demand from a registered dealer or from a person who has applied for registration under this Act,

(*i*) reasonable security for the proper payment of tax payable by him under this Act;

(*ii*) reasonable security for the proper custody and use of the forms referred to in the proviso to clause (*a*) of sub-section (*2*) of section 5 which may be given to him by the prescribed authority.

[*As from the 1st July, 1941*]

Section 7(5) When any dealer has been convicted or has paid composition money under section 23, in respect of any contravention of sub-section (*1*) of this section, the Commissioner shall register such dealer and grant him a certificate of registration, and such registration shall take effect as if it had been made under sub-section (*3*) of this section on the dealer's application.

[*As from the 1st July, 1941*]

Section 7(6) When—

(*a*) any business in respect of which a certificate has been granted upon application made under sub-section (*2*) has been discontinued or transferred, or

(*b*) the gross turnover of any such business has during each of three consecutive years failed to exceed the taxable quantum,

the Commissioner shall cancel the registration.

[*As from the 6th November, 1950*]

When—

(*a*) any business in respect of which a certificate has been granted to a dealer on an application made, has been discontinued or transferred, or

(*b*) a dealer has ceased to be liable to pay tax under section 4 of this Act,

the Commissioner shall cancel the registration.

[*As from the 24th July, 1954*]

When—

(*a*) any business in respect of which a certificate has been granted to a dealer on an application made, has been discontinued, or,

(*b*) a dealer has ceased to be liable to pay tax under section 4 of this Act,

the Commissioner shall cancel the registration.

[*Inserted on and from the 25th September, 1955*]

Section 7A (*1*) No dealer shall, while being liable to pay tax under section 4A sell any notified goods unless he obtains a special certificate from the prescribed authority:

Provided that a dealer carrying on business of selling such goods at the commencement of the Bengal Finance (Sales Tax)

(Second Amendment) Act, 1955, shall be allowed three months from such commencement to obtain a special certificate.

(*2*) Every dealer required by sub-section (*1*) to obtain a special certificate shall make application in this behalf in the prescribed manner to the prescribed authority.

(*3*) If the said authority is satisfied that an application for special certificate is in order he shall, in accordance with such rules as may be prescribed, grant a special certificate to the applicant in the prescribed form.

(*4*) The Commissioner may, from time to time, amend any special certificate in accordance with the information furnished under section 16 or otherwise received.

(*5*) The Commissioner may, for good or sufficient reasons, demand from a dealer or person, who has applied for or has already obtained a special certificate under this Act or is found to be importing or attempting to import notified goods into West Bengal for sale without being registered or without obtaining or applying for a special certificate, reasonable security for the proper payment of tax payable by him under this Act.

(*6*) When any dealer has been convicted or has paid composition money under section 23, in respect of any contravention of the provisions of this section the Commissioner shall grant a special certificate to such dealer and such special certificate shall take effect as if it had been granted under sub-section (*3*) on the dealer's application.

(*7*) When any business, in respect of which a special certificate has been granted to a dealer on an application made, has been discontinued, the Commissioner shall cancel such special certificate.

[*As from the 1st July, 1941*]

Section 8

(*1*) Any dealer whose gross turnover during a year exceeds 10,000 rupees may, notwithstanding that he may not be liable to pay tax under section 4, apply in the prescribed manner to the prescribed authority for registration under this Act.

(*2*) The provisions of sub-sections (*3*) and (*4*) and clause (*a*) of sub-section (*6*) of section 7 shall apply in respect of applications for registration under this section.

(*3*) Every dealer who has been registered upon application made under this section shall, for so long as his registration remains in force, be liable to pay tax under this Act.

(*4*) The registration of a dealer upon application made under this section shall be in force for a period of not less than three

complete years and shall remain in force thereafter unless cancelled under the provisions of this Act.

(5) Subject to the provisions of sub-section (4), a dealer registered upon application made under this section may apply in the prescribed manner not less than six months before the end of a year to the authority which granted him his certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made, and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel the registration accordingly.

[*As from the 6th November, 1950*]

(1) Any dealer whose gross turnover during a year exceeds 10,000 rupees may, notwithstanding that he may not be liable to pay tax under section 4, apply in the prescribed manner to the prescribed authority for registration under this Act.

Explanation.—A dealer may apply for registration under this section although he deals exclusively in one or more classes of goods specified in the first column of the Schedule.

(2) The provisions of sub-sections (3) and (4) and clause (*a*) of sub-section (6) of section 7 shall apply in respect of applications for registration under this section.

(3) Every dealer who has been registered upon application made under this section shall, for so long as his registration remains in force, be liable to pay tax under this Act.

(4) The registration of a dealer upon application made under this section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of this Act.

(5) Subject to the provisions of sub-section (4) a dealer registered upon application made under this section may apply in the prescribed manner not less than six months before the end of a year to the authority which granted him his certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made; and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel the registration accordingly.

[*As from the 28th October, 1959*]

(1) Any dealer whose gross turnover during a year exceeds 10,000 rupees may, notwithstanding that he may not be liable to pay tax under section 4, apply in the prescribed manner to the prescribed authority for registration under this Act.

Explanation.—A dealer may apply for registration under this section although he deals exclusively in one or more classes of goods specified in the first column of Schedule I.

(*2*) The provisions of sub-sections (*3*) and (*4*) and clause (*a*) of sub-section (*6*) of section 7 shall apply in respect of applications for registration under this section.

(*3*) Every dealer who has been registered upon application made under this section shall, for so long as his registration remains in force, be liable to pay tax under this Act.

(*4*) The registration of a dealer upon application made under this section shall be in force for a period of not less than three complete years and shall remain in force thereafter unless cancelled under the provisions of this Act.

(*5*) Subject to the provisions of sub-section (*4*) a dealer registered upon application made under this section may apply in the prescribed manner not less than six months before the end of a year to the authority which granted him his certificate of registration for the cancellation of such registration to take effect at the end of the year in which the application for such cancellation is made; and the said authority shall, unless the dealer is liable to pay tax under section 4, cancel the registration accordingly.

[*As from the 1st July, 1941*]

Section 9 The Provincial Government shall, as soon as may be after the commencement of this Act, publish in the Official Gazette a list of the names and addresses of registered dealers together with a description of the goods covered by their certificates of registration, and thereafter shall in like manner from time to time publish—

(*a*) such particulars of any dealer who is subsequently registered or whose registration is cancelled, as soon as may be after such registration or cancellation; and

(*b*) annually a consolidated list of modifications of the first list published under this section.

[*As from the 17th January, 1952*]

The Commissioner shall, as soon as may be after the commencement of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950, publish in the Official Gazette a list of the names and addresses of the registered dealers together with a description of the goods covered by the certificate of registra-

tion, and thereafter shall in like manner from time to time publish—

(*a*) such particulars of any dealer who is subsequently registered or whose registration certificate is amended or whose registration is cancelled as soon as may be after such registration or cancellation, and

(*b*) a consolidated list embodying the modification made in the first list published under this section.

[*As from the 7th February, 1966*]

The Commissioner shall publish in the Official Gazette the name and address of every dealer who is registered or whose certificate of registration is amended or whose registration is cancelled as soon as may be after the registration, amendment or cancellation, as the case may be, together with the date thereof and a description of the goods covered by the certificate of registration.

[*As from the 1st July, 1941*]

Section 10

(*1*) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(*2*) Such dealers as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns by such dates and to such authority as may be prescribed:

Provided that, if any dealer establishes to the satisfaction of the Commissioner that his average taxable turnover does not exceed ten *per centum* of his average gross turnover, the returns to be furnished by such dealer under this sub-section shall be annual returns.

(*3*) Before any registered dealer furnishes the returns required by sub-section (*2*), he shall, in the prescribed manner, pay into a Government Treasury or the Reserve Bank of India the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

(*4*) If any dealer discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return; and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (*3*) of the extra amount.

[*As from the 6th November, 1950*]

(*1*) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(*2*) Such dealers as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered dealer shall furnish such returns by such dates and to such authority as may be prescribed:

(*3*) Before any registered dealer furnishes the returns required by sub-section (*2*), he shall, in the prescribed manner, pay into a Government Treasury or the Reserve Bank of India the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

(*4*) If any dealer discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return, and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (*3*) of the extra amount.

[*As from the 25th September, 1955*]

(*1*) Tax payable under this Act shall be paid in the manner hereinafter provided at such intervals as may be prescribed.

(*2*) Such dealers as may be required so to do by the Commissioner by notice served in the prescribed manner and every registered or certified dealer shall furnish such returns by such dates and to such authority as may be prescribed:

(*3*) Before any registered or certified dealer furnishes the returns required by sub-section (*2*), he shall, in the prescribed manner, pay into a Government Treasury or the Reserve Bank of India the full amount of tax due from him under this Act according to such returns, and shall furnish along with the returns a receipt from such Treasury or Bank showing the payment of such amount.

(*4*) If any dealer discovers any omission or other error in any return furnished by him, he may at any time before the date prescribed for the furnishing of the next return by him furnish a revised return; and if the revised return shows a greater amount of tax to be due than was shown in the original return, it shall be accompanied by a receipt showing payment in the manner provided in sub-section (*3*) of the extra amount.

[*As from the 1st July, 1941*]

Section 11(*1*)

If no returns are furnished by a registered dealer in respect of any period by the prescribed date, or if the Commissioner is not satisfied that the returns furnished are correct and complete, the Commissioner shall, within twelve months after the expiry of such period, after giving the dealer a reasonable opportunity of being heard, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer.

[*As from the 31st March, 1949*]

If no returns are furnished by a registered dealer in respect of any period by the prescribed date, or if the Commissioner is not satisfied that the returns furnished are correct and complete, the Commissioner shall, within twelve months after the expiry of such period, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of the tax due from the dealer and in making such assessment shall give the dealer a reasonable opportunity of being heard; and in the case of failure by a registered dealer to submit a return in respect of any period by the prescribed date, the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of the tax so assessed a sum not exceeding one and a half times that amount.

[*As from the 6th November, 1950*]

If no returns are furnished by a registered dealer in respect of any period by the prescribed date, or if the Commissioner is not satisfied that the returns furnished are correct and complete, the Commissioner shall, within eighteen months after the expiry of such period, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of the tax due from the dealer and in making such assessment shall give the dealer a reasonable opportunity of being heard; and in the case of failure by a registered dealer to submit in respect of any period, a return accompanied by a receipt from a Government Treasury or the Reserve Bank of India, as required under sub-section (*3*) of section 10, by the prescribed date, the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of the tax so assessed a sum not exceeding one and a half times that amount.

[*As from the 25th September, 1955*]

If no returns are furnished by a registered or certified dealer in respect of any period by the prescribed date, or if the Commissioner is not satisfied that the returns furnished are correct and complete, the Commissioner shall, within eighteen months after the expiry of such period, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of the tax due from the dealer and in making such assessment shall give the dealer a reasonable opportunity of being heard; and in the case of failure by a registered or certified dealer to submit in respect of any period a return accompanied by a receipt from a Government Treasury or the Reserve Bank of India, as required under sub-section (*3*) of section 10, by the prescribed date, the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of the tax so assessed a sum not exceeding one and a half times that amount.

[*As from the 21st September, 1963*]

(with retrospective effect)

If no returns are furnished by a registered or certified dealer in respect of any period by the prescribed date, or if the Commissioner is not satisfied that the returns furnished are correct and complete, the Commissioner shall proceed in such manner as may be prescribed to assess to the best of his judgment the amount of the tax due from the dealer and in making such assessment shall give the dealer a reasonable opportunity of being heard; and in the case of failure by a registered or certified dealer to submit in respect of any period a return accompanied by a receipt from a Government Treasury or the Reserve Bank of India, as required under sub-section (*3*) of section 10, by the prescribed date, the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of the tax so assessed a sum not exceeding one and a half times that amount.

[*As from the 1st July, 1941*]

Section 11(*2*)

If upon information which has come into his possession, the Commissioner is satisfied that any dealer, who imports for sale any goods into Bengal or himself manufactures or produces any goods for sale, has been liable to pay tax under this Act in respect of any period and has nevertheless wilfully failed to apply for registration, the Commissioner shall at any time within three

calendar years from the commencement of this Act and thereafter within twelve months from the expiry of such period, after giving the dealer a reasonable opportunity of being heard, proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods; and the Commissioner may direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed a sum not exceeding one and a half times that amount.

[*As from the 31st March, 1949*]

If upon information which has come into his possession, the Commissioner is satisfied that any dealer, who imports for sale any goods into West Bengal or himself manufactures or produces any goods for sale, has been liable to pay tax under this Act in respect of any period and has nevertheless failed to apply for registration, the Commissioner shall, at any time within three calendar years from the commencement of this Act and thereafter within twelve months from the expiry of such period proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods and in making such assessment shall give the dealer a reasonable opportunity of being heard; and the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed a sum not exceeding one and a half times that amount.

[*As from the 17th January, 1952*]

If upon information which has come into his possession, the Commissioner is satisfied that any dealer, who has been liable to pay tax under this Act in respect of any period but has failed to get himself registered, the Commissioner, shall proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods and in making such assessment shall give the dealer a reasonable opportunity of being heard; and the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed a sum not exceeding one and a half times that amount.

[*As from the 25th September, 1955*]

If upon information which has come into his possession, the Commissioner is satisfied that any dealer, who has been liable to

pay tax under this Act in respect of any period (but has failed to get himself registered or to obtain a special certificate, as the case may be), the Commissioner shall proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods and in making such assessment shall give the dealer a reasonable opportunity of being heard; and the Commissioner may, if he is satisfied that the default was made without reasonable cause, direct that the dealer shall pay by way of penalty in addition to the amount of tax so assessed a sum not exceeding one and a half times that amount.

[*As from the 4th August, 1961*]

If upon information which has come into his possession, the Commissioner is satisfied that any dealer, who has been liable to pay tax under this Act in respect of any period but has failed to get himself registered or to obtain a special certificate, as the case may be, the Commissioner, shall proceed in such manner as may be prescribed to assess to the best of his judgment the amount of tax due from the dealer in respect of such period and all subsequent periods and in making such assessment shall give the dealer a reasonable opportunity of being heard.

[*As from the 6th November, 1950*]

Section 11(*2a*)

No assessment under sub-section (*1*) shall be made after the expiry of four years and no assessment under sub-section (*2*) shall be made after the expiry of six years from the end of the year in respect of which or part of which the assessment is made:

Provided that where any proceedings for assessment under sub-section (*1*) or sub-section (*2*) are pending at the commencement of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950, such assessment may be made at any time within four years or six years respectively of the date of such commencement.

[*As from the 1st April, 1955*]

No assessment under sub-section (*1*) shall be made after the expiry of four years and no assessment under sub-section (*2*) shall be made after the expiry of six years from the end of the year in respect of which or part of which the assessment is made:

Provided that where any proceedings for assessment under sub-section (*1*) or sub-section (*2*) are pending at the commencement of the Bengal Finance (Sales Tax) (West Bengal) Amendment Act, 1950, such assessment may be made at any time within four years or six years respectively of the date of such commencement:

Provided further that when a fresh assessment is required to be made in pursuance of an order under section 20 or under section 21, such fresh assessment may be made at any time within four years from the date of such order.

[*As from the 28th October, 1959*]

No assessment under sub-section (*1*) shall be made after the expiry of four years and no assessment under sub-section (*2*) shall be made after the expiry of six years from the end of the year in respect of which or part of which the assessment is made:

Provided that where any proceedings for assessment under sub-section (*1*) or sub-section (*2*) are pending at the commencement of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950, such assessment may be made at any time within four years or six years respectively of the date of such commencement:

Provided further that when a fresh assessment is required to be made in pursuance of an order under section 20 or under section 21 or in pursuance of any other order of any court such fresh assessment may be made any time within four years from the date of such order.

[*Inserted on the 7th February, 1966*]

Section 11(*2b*)

In computing the time limited by sub-section (*2a*) for making any assessment under sub-section (*1*) or sub-section (*2*), the period during which the Commissioner is restrained from commencing or continuing any proceeding for such assessment by an order of the Board of Revenue or any court shall be excluded.

[*As from the 1st July, 1941*]

The amount of tax—

Section 11(*3*)

(*a*) due where the returns are furnished without receipt showing full payment thereof, or

(*b*) assessed under sub-section (*1*), less the sum, if any, already paid by the dealer in respect of the said period, or

(*c*) assessed under sub-section (*2*), together with the penalty directed to be paid under that sub-section, shall be paid by the dealer into a Government Treasury or the Reserve Bank of India by such date as may be specified in a notice issued by the Commissioner for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the tax due and the penalty (if any) by instalments.

[*As from the 31st March, 1949*]

The amount of tax—

(*a*) due where the returns are furnished without receipt showing full payment thereof, or

(*b*) assessed under sub-section (*1*) less the sum, if any, already paid by the dealer in respect of the said period, or

(*c*) assessed under sub-section (*2*) shall, together with any penalty that may be directed to be paid under any of the provisions of this section, be paid by the dealer into a Government Treasury or the Reserve Bank of India by such date as may be specified in a notice issued by the Commissioner for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the tax due and the penalty (if any) by instalments.

[*As from the 4th August, 1961*]

The amount of tax—

(*a*) due where the returns are furnished without receipt showing full payment thereof, or

(*b*) assessed under sub-section (*1*), less the sum, if any, already paid by the dealer in respect of the said period, or

(*c*) assessed under sub-section (*2*), shall, together with any penalty that may be directed to be paid under the provisions of sub-section (*1*), be paid by the dealer into a Government Treasury or the Reserve Bank of India by such date as may be specified in a notice issued by the Commissioner for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the Commissioner may, in respect of any particular dealer and for reasons to be recorded in writing, extend

the date of such payment or allow such dealer to pay the tax due and the penalty (if any) by instalments.

[*As from the 1st July, 1941*]

Section 11(4) Any amount of tax which remains unpaid after the date specified in the said notice shall be recoverable as an arrear of land revenue.

[*As from the 31st March, 1949*]

Any amount of tax or penalty which remains unpaid after the date specified in the said notice shall be recoverable as an arrear of land revenue.

[*As from the 24th July, 1954*]

Any amount of tax or penalty which remains unpaid after the date specified in the said notice shall be recoverable as an arrear of land revenue as if it were payable to the Collector:

Provided that where any proceedings for the recovery as an arrear of land revenue of any tax or penalty remaining unpaid as aforesaid have been taken as if it were payable to a person other than the Collector, such proceedings shall be deemed to have been validly taken and if they are still pending may be validly so continued.

[*As from the 1st April, 1955*]

Any amount of tax or penalty which remains unpaid after the date specified in the said notice shall be recoverable as an arrear of land revenue as if it were payable to the Collector:

Provided that where any proceedings for the recovery as an arrear of land revenue of any tax or penalty remaining unpaid as aforesaid have been taken as if it were payable to a person other than the Collector, such proceedings shall be deemed to have been validly taken and if they are still pending may be validly so continued:

Provided further that where security has been furnished by a dealer in pursuance of a demand under sub-section (*4a*) of section 7, the Commissioner may—

(*i*) in cases coming under clause (*i*) of that sub-section, for good and sufficient reasons, realise any tax or penalty remaining unpaid as aforesaid or part thereof by ordering forfeiture of the whole or any part of the security;

(*ii*) in cases coming under clause (*ii*) of that sub-section, order forfeiture of the whole or part of the security, if there has been negligence or wilful default as to the proper custody or use of the forms mentioned in that clause.

[*As from the 25th September, 1955*]

Any amount of tax or penalty which remains unpaid after the date specified in the said notice shall be recoverable as an arrear of land revenue as if it were payable to the Collector:

Provided that where any proceedings for the recovery as an arrear of land revenue of any tax or penalty remaining unpaid as aforesaid have been taken as if it were payable to a person other than the Collector, such proceedings shall be deemed to have been validly taken and if they are still pending may be validly so continued:

Provided further that where security has been furnished by a dealer in pursuance of a demand under sub-section (*4a*) of section 7 or under sub-section (*5*) of section 7A, the Commissioner may,—

(*i*) in cases coming under clause (*i*) of sub-section (*4a*) of section 7 or under sub-section (*5*) of section 7A, for good and sufficient reasons, realise any tax or penalty remaining unpaid as aforesaid or part thereof by ordering forfeiture of the whole or any part of the security;

(*ii*) in cases coming under clause (*ii*) of sub-section (*4a*) of section 7, order forfeiture of the whole or part of the security, if there has been negligence or wilful default as to the proper custody or use of the forms mentioned in that clause.

[*Inserted from the 24th July, 1954*]

Section 11(*4a*)

Where a dealer is in default in making payment of tax payable under this Act after the assessment of such tax has been made and the date for the payment thereof has expired, the Commissioner may in his discretion direct that in addition to the amount of arrears of such tax, a sum not exceeding that amount shall be recovered from the dealer by way of penalty.

[*Inserted on the 12th September, 1956*]

(with retrospective effect)

Section 11(*4A*)

Where any proceedings for the recovery as an arrear of land revenue of any tax or penalty remaining unpaid has been com-

menced under sub-section (*4*) and the amount of tax or penalty is subsequently modified, enhanced or reduced in consequence of any assessment made or order passed on appeal, revision or review under section 20, the Commissioner may in such manner and within such period as may be prescribed inform the dealer and such authority by whom or under whose order the recovery is to be made as may be prescribed in this behalf and thereupon such proceedings may be continued as if the amount of tax or penalty as so modified, enhanced or reduced had been substituted for the tax or penalty which was to be recovered under sub-section (*4*).

[*As from the 4th August, 1961*]

Section 11(*4B*) (Substituted for Section 11(*4a*)

Where any dealer is in default in making payment of any tax payable under this Act after the assessment of such tax has been made and the date for the payment thereof has expired, the Commissioner may, by notice issued in this behalf, direct that in addition to the amount of arrears of such tax, such sum not exceeding that amount as the Commissioner may specify in the notice, shall be paid by the dealer by way of penalty, by such date as may be specified in the notice, and the amount of any such tax or penalty which remains unpaid after the date so specified in the notice shall be recoverable as an arrear of land revenue payable to the collector:

Provided that if the Commissioner is satisfied that the default in making payment of the tax has been due to circumstances beyond the control of the dealer, he may, by order recording reasons for so doing, exempt the dealer from payment of any penalty.

[*As from the 1st July, 1941*]

Section 11(*5*)

Any assessment made under this section shall be without prejudice to any prosecution instituted for an offence against this Act.

[*Inserted on the 24th April, 1959*]

Section 11A

Notwithstanding anything contained in any law for the time being in force, in respect of any business carried on under a trade name,—

(*1*) action may be taken under this Act in any matter connected with the purpose of this Act including the realisation of taxes or penalty, and proceedings for the recovery of any such taxes or penalty may be commenced or continued under any law against the person owning the business, and

(*2*) no action taken or proceedings commenced before the commencement of the West Bengal Tax Laws (Amendment)

Act, 1959, shall be called in question merely on the ground that such action was taken or such proceedings were commenced in the trade name of the business.

[*As from the 1st July, 1941*]

Section 12 The Commissioner shall, in the prescribed manner, refund to a registered dealer applying in this behalf any amount of tax paid by such dealer in excess of the amount due from him under this Act, either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of any other period.

[*As from the 6th November, 1950*]

(*1*) The Commissioner shall, in the prescribed manner, refund to a dealer applying in this behalf any amount of tax or penalty paid by such dealer in excess of the amount due from him under this Act, either by cash payment, or at the option of the dealer, by deduction of such excess from the amount of tax due in respect of other period:

Provided that no refund shall be made unless the claim for refund is made within twelve months from the date of the assessment of tax or the date of the imposition of penalty or within six months from the date of any final order passed on appeal, revision or review under section 20 or reference under section 21, whichever period expires later.

(*2*) Nothing in sub-section (*1*) shall be deemed to empower the Commissioner to amend, vary or rescind any assessment or to amend, vary or rescind any order passed on appeal, revision or review under section 20 or reference under section 21, or to confer on a dealer any relief in addition to what he is entitled under the provisions of this Act.

[*As from the 28th October, 1959*]

Section 12A (*1*) Where a tax has been levied under this Act in respect of the sale of any goods referred to in section 14 of the Central Sales Tax Act, 1956, and such goods are subsequently sold in the course of inter-State trade or commerce, the dealer by whom the tax so levied was paid may, within twelve months from the date on which the tax was paid, make an application in writing to the Commissioner for the refund of the tax under the provisions of clause (*b*) of section 15 of the Central Sales Tax Act, 1956.

(*2*) On receipt of an application under sub-section (*1*), the Commissioner shall, after giving the applicant an opportunity of being heard and after recording reasons for so doing, make

an order either granting or rejecting the application wholly or in part:

Provided that no order for refunding any tax shall be made unless it is proved to the satisfaction of the Commissioner that—

(*a*) such tax was actually paid within twelve months preceding the date of the application under sub-section (*1*), and

(*b*) the goods in respect of the sale whereof the tax is ordered to be refunded, were subsequently re-sold in the course of inter-State trade or commerce.

(*3*) When an application for refund is granted under sub-section (*2*), the tax ordered to be refunded shall be refunded to the applicant, *mutatis mutandis* in the manner referred to in sub-section (*1*) of section 12.

[*As from the 1st July, 1941*]

Section 13 Every registered dealer or other dealer on whom a notice has been served to furnish returns under sub-section (*2*) of section 10, shall keep a true account of the value of goods bought and sold by him, and if the Commissioner considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the returns referred to in that sub-section, he may require such dealer by notice in writing to keep such accounts (including records of sales) as may be prescribed.

[*As from the 25th September, 1955*]

Every registered or certified dealer or other dealer on whom a a notice has been served to furnish returns under sub-section (*2*) of section 10, shall keep a true account of the value of goods bought and sold by him, and if the Commissioner considers that such account is not sufficiently clear and intelligible to enable him to make a proper check of the returns referred to in that sub-section, he may require such dealer by notice in writing to keep such accounts (including records of sales) as may be prescribed.

[*As from the 1st July, 1941*]

Section 14 (*1*) The Commissioner may, subject to such conditions as may be prescribed, require any dealer to produce before him any accounts or documents, or to furnish any information, relating to the stocks of goods of, or purchases, sales and deliveries of goods by, the dealer as may be necessary for the purposes of this Act.

(*2*) All accounts, registers and documents relating to the stocks of goods of, or purchases, sales and deliveries of goods by, any dealer and all goods kept in any place of business of any dealer shall at all reasonable times be open to inspection by the Commissioner.

(*3*) If the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing, seize such accounts, registers, or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.

(*4*) For the purposes of sub-section (*2*) or sub-section (*3*) the Commissioner may enter and search any place of business of any dealer.

[*As from the 6th November, 1950*]

(*1*) The Commissioner may, subject to such conditions as may be prescribed, require any dealer (*a*) to produce before him any accounts, registers or documents, (*b*) to furnish any information relating to the stock of goods of, or purchases, sales or deliveries of goods by, the dealer or relating to any other matter, as may be deemed necessary for the purposes of this Act.

(*2*) (*a*) All accounts, registers and documents relating to the stocks of goods of, or purchases, sales and deliveries of goods by any dealer; and

(*b*) all goods kept in any place of business of any dealer shall at all reasonable times be open to inspection by the Commissioner.

(*3*) If the Commissioner has reason to suspect that any dealer is attempting to evade payment of any tax under this Act, he may, for reasons to be recorded in writing seize such accounts, registers or documents of the dealer as may be necessary, and shall grant a receipt for the same, and shall retain the same only for so long as may be necessary for examination thereof or for a prosecution.

(*4*) For the purposes of sub-section (*2*) or sub-section (*3*) the Commissioner may enter and search any place of business of any dealer or any other place where the Commissioner has, upon information received, reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business.

[*As from the 1st July, 1941*]

Section 15 Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act except those under section 18 and sub-section (*2*) of section 22 to any person appointed under section 3 to assist him.

[*As from the 6th November, 1950*]

Subject to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers under this Act except those under sub-section (*2*) of section 22 to any person appointed under section 3 to assist him.

[*As from the 1st July, 1941*]

Section 16 If any dealer to whom the provisions of sub-section (*2*) of section 10 apply,—

(*a*) sells or otherwise disposes of his business or any part of his business or any place of business, or

(*b*) discontinues his business or changes his place of business or opens a new place of business, or

(*c*) changes the name or nature of his business;

he shall within the prescribed time inform the prescribed authority accordingly; and if any such dealer dies, his legal representative shall in like manner inform the said authority.

[*As from the 5th November, 1950*]

If any dealer to whom the provisions of sub-section (*2*) of section 10 apply,—

(*a*) sells or otherwise disposes of his business or any part of his business or any place of business or effects or comes to know of any other change in the ownership of the business, or

(*b*) discontinues his business or changes his place of business or opens a new place of business, or

(*c*) changes the name or nature of his business or effects any change in the class or classes of goods in which he carries on his business and which is or are specified in his certificate of registration,

he shall within the prescribed time inform the prescribed authority accordingly; and if any such dealer dies, his legal representative shall in like manner inform the said authority.

[*As from the 4th August, 1961*]

If any dealer to whom the provisions of sub-section (*2*) of section 10 apply,—

(*a*) sells or otherwise disposes of his business or any part of his business or any place of business or effects or comes to know of any other change in the ownership of the business, or

(*b*) discontinues his business or changes his place of business or opens a new place of business, or

(*c*) changes the name or nature of his business or effects any change in the class or classes of goods in which he carries on his business and which is or are specified in his certificate of registration,

he shall within the prescribed time and in the prescribed manner inform the prescribed authority accordingly; and if any such dealer dies, his legal representative shall in like manner inform the said authority.

[*As from the 1st July, 1941*]

Section 17 When the ownership of the business of a registered dealer is transferred, any tax payable in respect of such business remaining unpaid at the time of the transfer shall be payable by the transferee as if he was the registered dealer, and the transferee shall within thirty days of the transfer apply for registration under section 7.

[*As from the 17th January, 1952*]

Where the ownership of the business of a registered dealer is entirely transferred and the transferee carries on such business either in its old name or in some other name, the transferee shall for all the purposes of this Act (except for liabilities under this Act already discharged by such dealer) be deemed to be and to have always been registered as if the certificate of registration of such dealer had initially been granted to the transferee; and the transferee shall on application to the Commissioner be entitled to have the registration certificate amended accordingly.

[*As from the 24th July, 1954*]

Where the ownership of the business of a registered dealer is transferred absolutely or transferred by way of lease and the transferee or the lessee carries on such business, either in its old name or in some other name, the transferee or the lessee shall for all the purposes of this Act (except for liabilities under this Act

already discharged by such dealer) be deemed to be and to have always been registered (in the case of a lease for so long as the lease subsists) as if the registration certificate of such dealer had initially been granted to the transferee or the lessee; and the transferee or the lessee shall on application to the Commissioner be entitled to have the registration certificate amended accordingly.

[*As from the 28th October, 1959*]

Where the ownership of the business of a registered dealer is transferred absolutely by sale, gift, bequest, inheritance or otherwise or transferred by way of lease and the transferee or the lessee carries on such business, either in its old name or in some other name, the transferee or the lessee shall for all the purposes of this Act except for liabilities under this Act already discharged by such dealer be deemed to be and to have always been registered in the case of a lease for so long as the lease subsists as if the registration certificate of such dealer had initially been granted to the transferee or the lessee; and the transferee or the lessee shall on application to the Commissioner be entitled to have the registration certificate amended accordingly.

[*As from the 1st July, 1941*]

Section 18 If any question arises (otherwise than in a proceeding before a Court) whether or not for the purposes of this Act—

(*a*) any person or firm or any branch or department of any firm is a dealer, or

(*b*) any transaction is a sale or contract, or

(*c*) any particular goods purchased by a registered dealer are covered by his certificate of registration, or

(*d*) any tax is payable in respect of any particular sale or contract, or

(*e*) any goods or classes of goods should be specified in the certificate of registration of any dealer under sub-section (*3*) of section 7,

the Commissioner shall determine such question:

Provided that any such determination shall not affect the liability of any dealer under this Act in respect of any contract entered into or sale effected prior to such determination, unless the Commissioner is satisfied that the dealer has been wilfully evading or attempting to evade payment of tax in respect of any sale of, or contract for supply of, any goods to which such determination relates.

[*As from the 1st August, 1950*]

(Power of the Commissioner to determine disputes—Repealed by West Ben. Act XLVIII of 1950, section 15)

[*As from the 1st July, 1941*]

Section 19 Save as is provided in section 21, no assessment made and no order passed under this Act or the rules made thereunder by the Commissioner or any person appointed under section 3 to assist him shall be called into question in any Civil Court, and save as is provided in section 20, no appeal or application for revision or review shall lie against any such assessment or order.

[*As from the 1st July, 1941*]

Section 20 (*1*) Within sixty days from the receipt of a notice issued under sub-section (*3*) of section 11 any dealer may in the prescribed manner appeal to the prescribed authority against such assessment:

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of tax as the appellant may admit to be due from him has been paid.

(*2*) Subject to such rules of procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (*1*), may—

(*a*) confirm, reduce, enhance or annul the assessment; or

(*b*) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed.

(*3*) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any order passed under this Act or the rules thereunder by a person appointed under section 3 to assist him, and subject as aforesaid, the Board of Revenue may, in like manner, revise any order passed by the Commissioner:

Provided that before rejecting any application for the revision of any such order the Commissioner or the Board of Revenue, as the case may be, shall consider it and shall record reasons for such rejection.

(*4*) Subject to such rules as may be prescribed, any order passed under this Act or the rules made thereunder by any person appointed under section 3 may be reviewed by the person passing it.

(5) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard.

[*As from the 31st March, 1949*]

(1) Any dealer may in the prescribed manner appeal to the prescribed authority against any assessment within sixty days from the receipt of a notice issued under sub-section (3) of section 11 in respect thereof:

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax as the appellant may admit to be due from him has been paid.

(2) Subject to such rules of procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (1), may—

(a) confirm, reduce, enhance or annul the assessment; or,

(b) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed.

(3) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any order passed under this Act or the rules thereunder by a person appointed under section 3 to assist him, and subject as aforesaid, the Board of Revenue may, in like manner, revise any order passed by the Commissioner:

Provided that before rejecting any application for the revision of any such order the Commissioner or the Board of Revenue, as the case may be, shall consider it and shall record reasons for such rejection.

(4) Subject to such rules as may be prescribed, any order passed under this Act or the rules made thereunder by any person appointed under section 3 may be reviewed by the person passing it.

(5) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard.

Explanation.—In this section "assessment" includes imposition of penalty.

[*As from the 6th November, 1950*]

(1) Any dealer may in the prescribed manner appeal to the prescribed authority against any assessment within sixty days or such further period as may be allowed by the Commissioner for

cause shown to his satisfaction from the receipt of a notice issued under sub-section (*3*) of section 11 in respect thereof:

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax as the appellant may admit to be due from him has been paid.

(*2*) Subject to such rules of procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (*1*), may—

(*a*) confirm, reduce, enhance or annul the assessment, or

(*b*) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed.

(*3*) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any assessment made or order passed under this Act or the rules thereunder by a person appointed under section 3 to assist him, and subject as aforesaid, the Board of Revenue may, in like manner, revise any assessment made or order passed by the Commissioner.

Provided that before rejecting any application for the revision of any such order the Commissioner or the Board of Revenue, as the case may be, shall consider it and shall record reasons for such rejection:

Provided further that no application for revision shall lie to the Commissioner in respect of any assessment if an appeal lies under sub-section (*1*) to the Commissioner in respect of such assessment.

(*4*) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or the rules made thereunder by any person appointed under section 3 may be reviewed by the person passing it upon application or of his own motion.

(*5*) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard.

Explanation.—In this section "assessment" includes imposition of penalty.

[*As from the 28th October, 1959*]

(*1*) Any dealer may in the prescribed manner appeal to the prescribed authority against any assessment within sixty days or such further period as may be allowed by the said authority for cause shown to his satisfaction from the receipt of a notice issued under sub-section (*3*) of section 11 in respect thereof:

Provided that no appeal shall be entertained by the said authority unless he is satisfied that such amount of the tax as the appellant may admit to be due from him has been paid.

(*2*) Subject to such rules of procedure as may be prescribed, the appellate authority, in disposing of any appeal under sub-section (*1*), may—

(*a*) confirm, reduce, enhance or annul the assessment, or

(*b*) set aside the assessment and direct the assessing authority to make a fresh assessment after such further inquiry as may be directed.

(*3*) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Commissioner upon application or of his own motion may revise any assessment made or order passed under this Act or the rules thereunder by a person appointed under section 3 to assist him, and subject as aforesaid, the Board of Revenue may, in like manner, revise any assessment made or order passed by the Commissioner:

Provided that before rejecting any application for the revision of any such order the Commissioner or the Board of Revenue, as the case may be, shall consider it and shall record reasons for such rejection:

Provided further that no application for revision shall lie to the Commissioner in respect of any assessment if an appeal lies under sub-section (*1*) to the Commissioner in respect of such assessment.

(*4*) Subject to such rules as may be prescribed, any assessment made or order passed under this Act or the rules made thereunder by any person appointed under section 3 or section 3A may be reviewed by the person passing it upon application or of his own motion.

(*5*) Before any order is passed under this section which is likely to affect any person adversely, such person shall be given a reasonable opportunity of being heard.

Explanation.—In this section "assessment" includes imposition of penalty.

[*As from the 1st July, 1941*]

Section 21

(*1*) Within sixty days from the passing by the Board of Revenue of any order under sub-section (*3*) of section 20 affecting any liability of any dealer to pay tax under this Act, such dealer may, by application in writing accompanied by a fee of o

hundred rupees, require the Board to refer to the High Court any question of law arising out of such order.

(*2*) If, for reasons to be recorded in writing, the Board of Revenue refuses to make such reference, the applicant may, within thirty days of such refusal, either—

(*a*) withdraw his application (and if he does so, the fee paid shall be refunded), or

(*b*) apply to the High Court against such refusal.

(*3*) If upon the receipt of an application under clause (*b*) of sub-section (*2*), the High Court is not satisfied of the correctness of the Board's decision, it may require the Board to state the case and refer it, and on the receipt of such requisition, the Board shall state and refer the case accordingly.

(*4*) If the High Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, it may refer the case back to the Board of Revenue to make such additions thereto or alterations therein as the Court may direct in that behalf.

(*5*) The High Court upon the hearing of any such case shall decide the question of law raised thereby, and shall deliver its judgment thereon containing the grounds on which such decision is founded, and shall send to the Board of Revenue a copy of such judgment under the seal of the Court and the signature of the Registrar, and the Board shall dispose of the case accordingly.

(*6*) Where a reference is made to the High Court under this section, the costs (including the disposal of the fee) shall be in the discretion of the Court.

(*7*) The payment of the amount, if any, of tax due in accordance with the order of the Board of Revenue in respect of which an application has been made under sub-section (*1*) shall not be stayed pending the disposal of such application or any reference made in consequence thereof, but if such amount is reduced as the result of such reference, the excess tax paid shall be refunded in accordance with the provisions of section 12.

[*Inserted on the 6th November, 1950*]

Section 21A

The Commissioner or any person appointed to assist him under sub-section (*1*) of section 3 shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely:—

(*a*) enforcing the attendance of any person and examining him on oath or affirmation;

(*b*) compelling the production of documents; and

(*c*) issuing commissions for the examination of witnesses;

and any proceeding under this Act before the Commissioner or any person appointed to assist him under sub-section (*1*) of section 3 shall be deemed to be a "judicial proceeding" within the meaning of section 193 and 228, and for the purposes of section 196 of the Indian Penal Code.

[*As from the 1st July, 1941*]

Section 22

(*1*) Whoever—

(*a*) carries on business as a dealer in contravention of sub-section (*1*) of section 7; or

(*b*) fails, without sufficient cause, to submit any return as required by sub-section (*2*) of section 10 or submits a false return; or

(*c*) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or

(*d*) not being a registered dealer, falsely represents when purchasing goods that he is a registered dealer; or

(*e*) fails, when required so to do under section 13, to keep prescribed accounts or records of sales; or

(*f*) refuses to comply with any requirements made of him under sub-section (*1*) of section 14; or

(*g*) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information; or

(*h*) obstructs any officer making an inspection or a search or a seizure under section 14; or

(*i*) neglects to furnish any information required by section 16;

shall be punishable with fine not exceeding one thousand rupees, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.

(*2*) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any such offence.

(*3*) All offences punishable under this Act shall be cognisable and bailable.

[*As from the 31st March, 1949*]

(*1*) Whoever—

(*a*) carries on business as a dealer in contravention of sub-section (*1*) of section 7; or

(*b*) fails, without sufficient cause, to submit any return as required by sub-section (*2*) of section 10 or submits a false return; or

(*c*) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or

(*d*) not being a registered dealer falsely represents when purchasing goods that he is a registered dealer; or

(*e*) fails, when required so to do under section 13, to keep prescribed accounts or records of sales; or

(*f*) refuses to comply with any requirement made of him under sub-section (*1*) of section 14; or

(*g*) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information; or

(*h*) obstructs any officer making an inspection or a search or a seizure under section 14; or

(*i*) neglects to furnish any information required by section 16;

shall be punishable with fine not exceeding one thousand rupees, and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence:

Provided that no prosecution for an offence against this Act shall be instituted in respect of the same facts in respect of which a penalty has been imposed under section 11.

(*2*) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any such offence.

(*3*) All offences punishable under this Act shall be cognisable and bailable.

[*As from the 6th November, 1950*]

(*1*) Whoever—

(*a*) carries on business as a dealer in contravention of sub-section (*1*) of section 7; or

(*b*) fails, without sufficient cause, to submit any return as required by sub-section (*2*) of section 10 or submits a false return; or

(*c*) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or

(*d*) not being a registered dealer, falsely represents when purchasing goods that he is a registered dealer; or

(*e*) fails, when required so to do under section 13, to keep prescribed accounts or records of sale; or

(*f*) refuses to comply with any requirement made of him under sub-section (*1*) of section 14; or

(*g*) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information; or

(*h*) obstructs any officer making an inspection or a search or a seizure under section 14; or

(*i*) neglects to furnish any information required by section 16;

shall be punishable with simple imprisonment which may extend to six months or with fine or with both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence:

Provided that no prosecution for an offence against this Act shall be instituted in respect of the same facts in respect of which a penalty has been imposed under section 11.

(*2*) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any such offence.

(*3*) All offences punishable under this Act shall be cognisable and bailable.

[*As from the 24th July, 1954*]

(*1*) Whoever—

(*a*) carries on business as a dealer in contravention of sub-section (*1*) of section 7; or

(*b*) fails, without sufficient cause, to submit any return as required by sub-section (*2*) of section 10 or submits a false return; or

(*c*) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or

(*cc*) has in his possession any prescribed form referred to in the proviso to paragraph (*ii*) of clause (*a*) of sub-section (*2*) of section 5, not obtained by him or by his principal or by his agent, except in accordance with the provisions of this Act or any rules made thereunder;

(*d*) not being a registered dealer, falsely represents when purchasing goods that he is a registered dealer; or

(*e*) fails, when required so to do under section 13, to keep prescribed accounts or records of sale; or

(*f*) refuses to comply with any requirement made of him under sub-section (*1*) of section 14; or

(*g*) knowingly produces incorrect accounts, registers or documents, or knowingly furinshes incorrect information; or

(*h*) obstructs any officer making an inspection or a search or a seizure under section 14; or

(*i*) neglects to furnish any information required by section 16;

shall be punishable with simple imprisonment which may extend to six months or with fine or with both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence:

Provided that no prosecution for an offence against this Act shall be instituted in respect of the same facts in respect of which a penalty has been imposed and paid under section 11.

(*2*) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any such offence.

(*3*) All offences punishable under this Act shall be cognisable and bailable.

[*As from the 1st April, 1955*]

(*1*) Whoever—

(*a*) carries on business as a dealer in contravention of sub-section (*1*) of section 7; or

(*aa*) carries on business as a dealer without furnishing the security demanded under sub-section (*4a*) of section 7; or

(*b*) fails, without sufficient cause, to submit any return as required by sub-section (*2*) of section 10 or submits a false return; or

(*c*) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or

(*cc*) has in his possession any prescribed form referred to in the proviso to sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5, not obtained by him or by his principal or by his agent in accordance with the provisions of this Act or any rules made thereunder; or

[Clauses from (*d*) to (*i*) remain unaltered]

(*2*) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any such offence.

(*3*) All offences punishable under this Act shall be cognisable and bailable.

[*As from the 25th September, 1955*]

(*1*) Whoever—

(*a*) carries on business as a dealer in contravention of sub-section (*1*) of section 7; or

(*aa*) carries on business as a dealer without furnishing the security demanded under sub-section (*4a*) of section 7; or

(*aaa*) sells notified goods in contravention of sub-section (*1*) of section 7A; or

(*aaaa*) fails to furnish the security demanded under sub-section (*5*) of section 7A; or

(*b*) fails, without sufficient cause to submit returns as required by sub-section (*2*) of section 10 or submits a false return; or

(*c*) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by certificate of registration; or

(*cc*) has in his possession any prescribed form referred to in the proviso to sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5, not obtained by him or by his

principal or by his agent in accordance with the provisions of this Act or any rules made thereunder; or

[Clauses from (*d*) to (*i*) remain unaltered.]

(*2*) No Court shall take cognisance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any such offence.

(*3*) All offences punishable under this Act shall be cognisable and bailable.

[*As from the 4th August, 1961*]

(*1*) Whoever—

(*a*) carries on business as a dealer in contravention of sub-section (*1*) of section 7; or

(*aa*) carries on business as a dealer without furnishing the security demanded under sub-section (*4a*) of section 7; or

(*aaa*) sells notified goods in contravention of sub-section (*1*) of section 7A; or

(*aaaa*) fails to furnish the security demanded under sub-section (*5*) of section 7A; or

(*b*) submits a false return; or

(*c*) being a registered dealer, falsely represents when purchasing any class of goods, that goods of such class are covered by his certificate of registration; or

(*cc*) has in his possession any prescribed form referred to in the proviso to clause (*a*) of sub-section (*2*) of section 5, not obtained by him or by his principal or by his agent in accordance with the provisions of this Act or any rules made thereunder; or

(*d*) not being a registered dealer, falsely represents when purchasing goods that he is a registered dealer; or

(*e*) fails, when required so to do under section 13, to keep prescribed accounts or records of sales; or

(*f*) refuses to comply with any requirement made of him under sub-section (*1*) of section 14; or

(*g*) knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information; or

(*h*) obstructs any officer making an inspection or a search or a seizure under section 14; or

(*i*) neglects to furnish any information required by section 16;

shall be punishable with simple imprisonment which may extend to six months or with fine or with both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence.

(*2*) No Court shall take cognizance of any offence under this Act, or under the rules made thereunder except with the previous sanction of the Commissioner, and no Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any such offence.

(*3*) All offences punishable under this Act shall be cognisable and bailable.

[*As from the 1st July, 1941*]

Section 23

(*1*) Subject to such conditions as may be prescribed the Commissioner may accept from any person charged with an offence under sub-section (*1*) of section 22 or under any rules made under this Act, by way of composition of the offence, a sum not exceeding one thousand rupees or where the offence charged is under clause (*a*) or clause (*b*) of that sub-section, not exceeding double the amount of tax which would have been payable by the dealer had he complied with the provisions of this Act, whichever is greater.

(*2*) On payment of such sum as may be determined by the Commissioner under sub-section (*1*), the accused person shall be discharged and no further proceedings shall be taken against him in respect of the same offence.

[*As from the 6th November, 1950*]

(*1*) Subject to such conditions as may be prescribed, the Commissioner may accept, from any person alleged to have committed an offence under sub-section (*1*) of section 22 or under any rules made under this Act either, before or after the commencement of any proceedings against such person in respect of such offence, by way of composition for such offence, a sum not exceeding five thousand rupees or where the offence alleged to have been committed is under clause (*a*) or clause (*b*) of that sub-section, not exceeding double the amount of the tax which would have been payable by such person had he complied with the provisions of the Act, whichever is greater.

(*2*) On payment in full of such sum as may be determined by the Commissioner under sub-section (*1*)—

(*a*) no proceedings shall be commenced against such person as aforesaid; and

(*b*) if any proceedings have been already commenced against such person as aforesaid, such proceedings shall not be further proceeded with.

[*As from the 4th August, 1961*]

(*1*) Subject to such conditions as may be prescribed, any person alleged to have committed an offence under any of the clauses other than clause (*a*), clause (*b*), clause (*c*), clause (*cc*), clause (*d*) or clause (*g*) of sub-section (*1*) of section 22, or under any rules made under this Act, may, either before or after the commencement of any proceedings against him in respect of such offence, at his option, compound such offence by paying to the Commissioner such sum not exceeding ten thousand rupees as may be determined by the Commissioner.

(*2*) On payment in full of such sum as may be determined by the Commissioner under sub-section (*1*)—

(*a*) no proceedings shall be commenced against such person as aforesaid; and

(*b*) if any proceedings have been already commenced against such person as aforesaid, such proceedings shall not be further proceeded with.

[*As from the 1st July, 1941*]

Section 24 No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

[*As from the 1st July, 1941*]

Section 25 (*1*) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court, shall, save as provided in sub-section (*3*), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any servant of the Crown to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(*2*) If, save as provided in sub-section (*3*), any servant of the Crown discloses any of the particulars referred to in sub-section (*1*), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(*3*) Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (*1*) for the purposes of a prosecution under the Indian Penal Code in respect of any such statement, return, accounts, document or evidence, or for the purposes of a prosecution under this Act.

[*As from the 31st March, 1949*]

(*1*) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court, shall, save as provided in sub-section (*3*), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(*2*) If, save as provided in sub-section (*3*), any servant of the Government discloses any of the particulars referred to in sub-section (*1*), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(*3*) Nothing in this section shall apply to the disclosure—

(*a*) of any of the particulars referred to in sub-section (*1*) for the purposes of a prosecution under the Indian Penal Code in respect of any such statement, return, accounts, document or evidence, or for the purposes of a prosecution under this Act; or

(*b*) of such facts, to an officer of the Central Government, as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it.

[*As from the 12th September, 1956*]

(*1*) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court, shall, save as provided in sub-section (*3*), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or

record or any part thereof, or to give evidence before it in respect thereof.

(*2*) If, save as provided in sub-section (*3*), any servant of the Government discloses any of the particulars referred to in sub-section (*1*), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(*3*) Nothing in this section shall apply to the disclosure—

(*a*) of any of the particulars referred to in sub-section (*1*)—

(*i*) for the purposes of a prosecution under the Indian Penal Code in respect of any such statement, return, accounts, document or evidence, or for the purposes of a prosecution under this Act,

(*ii*) in any suit or proceeding in a Civil Court to which the State Government or any person appointed under this Act is a party and which relates to any matter arising out of any proceeding under this Act,

(*iii*) to any officer of Government where it is necessary to make such disclosure to him for the purposes of this Act; or

(*b*) of such facts, to an officer of the Central Government, as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it.

[*As from the 7th February, 1966*]

(*1*) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court, shall, save as provided in sub-section (*3*), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such statement, return, account, document or record or any part thereof, or to give evidence before it in respect thereof.

(*2*) If, save as provided in sub-section (*3*), any servant of the Government discloses any of the particulars referred to in sub-section (*1*), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to fine.

(*3*) Nothing in this section shall apply to the disclosure of any of the particulars referred to in sub-section (*1*)—

(*a*) for the purposes of any prosecution under the Indian Penal Code, the Prevention of Corruption Act, 1947

or this Act or any preliminary inquiry for ascertaining whether such prosecution lies,

(*b*) in connection with any suit or proceeding in a Civil Court to which the State Government or any person appointed under this Act is a party and which relates to any matter arising out of any proceeding under this Act,

(*c*) where it is necessary to make such disclosure for the purposes of this Act,

(*d*) to an officer of the Central Government or a State Government for the purpose of enabling the Central Government or the State Government, as the case may be, to levy or realise any tax or duty imposed by it,

(*e*) in connection with an inquiry concerning allegations of corruption or official misconduct against any Government servant or for the purpose of taking disciplinary action against such Government servant,

(*f*) in any inquiry into a charge of misconduct in connection with any proceeding under this Act against any legal practitioner, chartered accountant or other person entitled to appear on behalf of a dealer before the taxing authorities under this Act, to the authority competent to take disciplinary action against such legal practitioner, chartered accountant or other person, or

(*g*) to any officer of the State Government to enable such officer to perform his executive functions relating to the affairs of the State.

[*As from the 1st July, 1941*]

Section 26 (*1*) The Provincial Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

(*a*) the proportion referred to in sub-clause (*ii*) of clause (*h*) of section 2;

(*b*) the further period after the date of expiry of three consecutive years referred to in sub-section (*3*) of section 4;

(*c*) the taxable quantum for particular classes of dealers under clause (*b*) of sub-section (*5*) of section 4;

(*d*) the other sales, turnover in respect of which may be deducted from a dealer's gross turnover in computing his taxable turnover as defined in section 5;

(*e*) the authority to which applications for registration under section 7 or section 8 shall be made;

(*f*) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration, and the form of such certificates under section 7 or section 8;

(*g*) the intervals at which and the manner in which, the tax under this Act shall be payable under section 10;

(*h*) the returns to be furnished under sub-section (*2*) of section 10, and dates by which, and the authority to which, such returns shall be furnished;

(*i*) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 11;

(*j*) the manner in which refunds under section 12 shall be made;

(*k*) the accounts and forms thereof required by section 13;

(*l*) the conditions under which the production of accounts or documents or the furnishing of information may be required under sub-section (*1*) of section 14;

(*m*) the restrictions and conditions subject to which the Commissioner may delegate his powers under section 15;

(*n*) the authority to which information shall be furnished under section 16;

(*o*) the manner in which, and the authority to which, appeals against assessment may be preferred under section 20;

(*p*) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revisions and reviews under section 20;

(*q*) the conditions under which offences may be compounded under section 23;

(*r*) the manner in which, and the time within which, applications shall be made, information furnished, and notices served, under this Act;

(*s*) the sacred books referred to in item 21 in the first column of the Schedule.

(*3*) In making any rule the Provincial Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

[*As from the 6th November, 1950*]

(*1*) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

(*a*) the portion referred to in sub-clause (*i*) of clause (*h*) of section 2;

(*aa*) the authority referred to in the proviso to clause (*j*) of section 2;

(*b*) the further period after the date of expiry of three consecutive years referred to in sub-section (*3*) of section 4;

(*bb*) the particulars to be contained in a declaration under sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5, the form of such declaration, the authority from which such form shall be obtainable and the manner in which such declaration is to be furnished;

(*c*) the taxable quantum for particular classes of dealers under clause (*b*) of sub-section (*5*) of section 4;

(*d*) the other sales, turnover in respect of which may be deducted from a dealer's gross turnover in computing his taxable turnover as defined in section 5;

(*e*) the authority to which applications for registration under section 7 or section 8 shall be made;

(*f*) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration, and the form of such certificates under section 7 or section 8;

(*g*) the intervals at which and the manner in which, the tax under this Act shall be payable under section 10;

(*h*) the returns to be furnished under sub-section (*2*) of section 10, and dates by which, and the authority to which, such returns shall be furnished;

(*i*) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 11;

(*j*) the manner in which refunds under section 12 shall be made;

(*k*) the accounts and forms thereof required by section 13;

(*l*) the conditions under which the production of accounts or documents or the furnishing of information may be required under sub-section (*1*) of section 14;

(*m*) the restrictions and conditions subject to which the Commissioner may delegate his powers under section 15;

(*n*) the authority to which information shall be furnished under section 16;

(*o*) the manner in which, and the authority to which, appeals against assessment may be preferred under section 20;

(*p*) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revision and reviews under section 20;

(*q*) the conditions under which offences may be compounded under section 23;

(*r*) the manner in which, and the time within which, applications shall be made, information furnished, and notices served, under this Act;

(*s*) the sacred books referred to in item 21 in the first column of the Schedule;

(*t*) any other matter required to be prescribed.

(*3*) In making any rule the State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

[*As from the 25th September, 1955*]

(*1*) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

(*a*) the portion referred to in sub-clause (*i*) of clause (*h*) of section 2;

(*aa*) the authority referred to in the proviso to clause (*j*) of section 2;

(*b*) the further period after the date of expiry of three consecutive years referred to in sub-section (*3*) of section 4;

(*bb*) the particulars to be contained in a declaration under sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5, the form of such declaration, the authority from which such form shall be obtainable and the manner in which such declaration is to be furnished;

(*c*) the taxable quantum for particular classes of dealer under clause (*b*) of sub-section (*5*) of section 4;

(*d*) the other sales, turnover in respect of which may be deducted from a dealer's gross turnover in computing his taxable turnover as defined in section 5;

(*e*) the authority to which applications for registration under section 7 or section 8, or for special certificate under section 7A shall be made;

(*f*) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration, and the form of such certificates under section 7 or section 8;

(*ff*) the procedure for and other matters incidental to the granting of special certificates under section 7A and the form of such certificates;

(*g*) the intervals at which and the manner in which, the tax under this Act shall be payable under section 10;

(*h*) the returns to be furnished under sub-section (*2*) of section 10, and dates by which, and the authority to which, such returns shall be furnished;

(*i*) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 11;

(*j*) the manner in which refunds under section 12 shall be made;

(*k*) the accounts and forms thereof required by section 13;

(*l*) the conditions under which the production of accounts or documents or the furnishing of information may be required under sub-section (*1*) of section 14;

(*m*) the restrictions and conditions subject to which the Commissioner may delegate his powers under section 15;

(*n*) the authority to which information shall be furnished under section 16;

(*o*) the manner in which, and the authority to which, appeals against assessment may be preferred under section 20;

(*p*) the procedure for, and other matters (including fees) incidental to, the disposal of appeals and applications for revisions and reviews under section 20;

(*q*) the conditions under which offences may be compounded under section 23;

(*r*) the manner in which and the time within which, applications shall be made, information furnished, and notices served, under this Act;

(*s*) the sacred books referred to in item 21 in the first column of the Schedule;

(*t*) any other matter required to be prescribed.

(*3*) In making any rule the State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

[*As from the 7th February, 1966*]

(*1*) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may prescribe—

(*a*) the portion referred to in sub-clause (*i*) of clause (*h*) of section 2;

(*aa*) the authority referred to in the proviso to clause (*j*) of section 2;

(*b*) the further period after the date of expiry of three consecutive years referred to in sub-section (*3*) of section 4;

(*bb*) the particulars to be contained in a declaration referred to in the proviso to clause (*a*) of sub-section (*2*) of section 5, the form of such declaration, the manner in which, the conditions and restrictions subject to which and the authority from which such form shall be obtainable, and the manner in which such declaration is to be furnished;

(*c*) the taxable quantum for particular classes of dealers under clause (*b*) of sub-section (*5*) of section 4;

(*d*) the other sales, turnover in respect of which may be deducted from a dealer's gross turnover in computing his taxable turnover as defined in section 5;

(*e*) the authority to which applications for registration under section 7 or section 8, or for special certificate under section 7A shall be made;

(*f*) the procedure for, and other matters incidental to, the registration of dealers and the granting of certificates of registration, and the form of such certificates under section 7 or section 8;

(*ff*) the procedure for and other matters incidental to the granting of special certificates under section 7A and the form of such certificates;

(*g*) the intervals at which, and the manner in which, the tax under this Act shall be payable under section 10;

(*h*) the returns to be furnished under sub-section (*2*) of section 10, and dates by which, and the authority to which, such returns shall be furnished;

(*i*) the date by which returns for any period are to be furnished and the procedure to be followed for assessment under section 11;

(*j*) the manner in which refunds under section 12 shall be made;

(*k*) the accounts and forms thereof required by section 13;

(*l*) the conditions under which the production of accounts or documents or the furnishing of information may be required under sub-section (*1*) of section 14;

(*m*) the restrictions and conditions subject to which the Commissioner may delegate his powers under section 15;

(*n*) the authority to which information shall be furnished under section 16;

(*o*) the manner in which, and the authority to which, appeals against assessment may be preferred under section 20;

(*p*) the procedure for, and other matters (including fees) incidental to the disposal of appeals and applications for revisions and reviews under section 20;

(*q*) the conditions under which offences may be compounded under section 23;

(*r*) the manner in which, and the time within which, applications shall be made, information furnished and notices served, under this Act;

(*s*) the sacred books referred to in item 21 in the first column of the Schedule;

(*t*) any other matter required to be prescribed.

(*3*) In making any rule the State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

[*As from the 26th January, 1950*]

Section 27

(*1*) Notwithstanding anything contained in this Act,—

(*a*) a tax on sale or purchase of goods shall not be imposed under this Act—

(*i*) where such sale or purchase takes place outside the State of West Bengal;

(*ii*) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India;

(*b*) a tax on the sale or purchase of any goods shall not, after the 31st day of March, 1951, be imposed where such sale or purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

(*2*) The explanation to clause (*1*) of Article 286 of the Constitution shall apply for the interpretation of sub-clause (*i*) of clause (*a*) of sub-section (*1*).

[*As from the 1st January, 1958*]

(*1*) Notwithstanding anything contained in this Act,—

(*a*) a tax on sale or purchase of goods shall not be imposed under this Act—

(*i*) where such sale or purchase takes place outside the State of West Bengal;

(*ii*) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India;

(*b*) a tax on the sale or purchase of any goods shall not, after the 31st day of March, 1951, be imposed where such sale or purchase takes place in the course of inter-State trade or commerce.

CHAPTER 4

Finance Department

Taxation

NOTIFICATION

No. 2039F.—18th August 1941.—In exercise of the power conferred by sub-section (*1*) of section 26 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to make the following rules, namely:—

The Bengal Sales Tax Rules

1. (*1*) *Short Title.*—These rules may be called the Bengal Sales Tax Rules, 1941.

(*2*) *Definitions.*—In these rules, unless there is anything repugnant in the subject or context,—

[1](*a*) "Agent" means a person authorised by a dealer in writing to appear on his behalf before a Commercial Tax Officer, an Assistant Commissioner or the Commissioner, as the case may be, being—

(*i*) a relative of the dealer, or

(*ii*) a person regularly employed by the dealer, or

(*iii*) a Barrister-at-Law or Solicitor or any other person entitled to plead in any Court of Law in British India, or

(*iv*) a person who has been enrolled as a registered accountant in the Register of Accountants maintained by the Central Government under the Auditors' Certificate Rules, 1932, or holds a restricted certificate under the Restricted Certificate Rules, 1932, or [2][is a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (XXXVIII of 1949) or has passed any accountancy examination recognised in this behalf by the Provincial Government].

[*Note.*—Government have recognised the following examinations for the purpose of this rule:—

[3](*1*) The Government Commercial Course Final Examination of the Goenka College of Commerce and Business Administration, Calcutta.

(*2*) The Degree Examination in Commerce of any Indian University incorporated by law for the time being in force.]

(*aa*) "Appropriate Commercial Tax Officer" in respect of any particular dealer means the Commercial Tax Officer within whose jurisdiction the dealer's place of

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[1]Inserted by Bengal Government, Finance Department, notification No. 2348-F., dated the 30th October 1942.

[2]Inserted by West Bengal Government, Finance Department, notification No. 2065-F.T., dated the 11th September, 1956.

[3]Substituted by West Bengal Government, Finance Department, notification No. 30-F.T., dated the 7th January 1953.

business is situated, or if the dealer has more than one place of business in Bengal the Commercial Tax Officer within whose jurisdiction the chief branch or head office in Bengal of such business is situated.

(*aaa*) "Appropriate Government Treasury" means—

[1](*i*) in the case of registered or certified dealers in Calcutta, the Calcutta Collectorate Treasury for payments under the Act not exceeding Rs. 500 and the Calcutta Branch of the Reserve Bank of India for such payments exceeding Rs. 500, and

(*ii*) in other cases, the treasury or sub-treasury of the sub-division where the registered or certified dealer's place of business is situated or, in the event of a dealer having more than one place of business, where the chief branch or head office of the business is situated.

(*b*) "Assessing-authority" means in respect of any particular dealer the person appointed under section 3 to whom the Commissioner has delegated his powers under section 11 in respect of such dealer.

(*c*) "Assistant Commissioner" means the person appointed by that designation by the Provincial Government under section 3 to assist the Commissioner.

(*d*) "Calcutta" has the same meaning as in [2][clause (*11*) of section 5 of the Calcutta Municipal Act, 1951 (West Ben. Act XXXIII of 1951).].

[3](*e*) "Certificate Officer" has the same meaning as in sub-section (*3*) of section 3 of the Bengal Public Demands Recovery Act, 1913 (Bengal Act No. III of 1913).

(*f*) "Commercial Tax Officer" means the person appointed by that designation by the Provincial Government under section 3 to assist the Commissioner.

[4](*ff*) "Inspector" means the person appointed by that designation by the Provincial Government under section 3 to assist the Commissioner.

(*g*) "Inspecting-officer" means any person appointed under section 3 and to whom the Commissioner has delegated his powers under sub-sections (*1*), (*2*), (*3*) or (*4*) of section 14.

(*h*) "Place of business" means any place where a dealer sells any goods or keeps accounts of sales.

(*i*) "Return-period" means in relation to any particular dealer the period for which returns [5] are to be furnished by such dealer under rules 17 to 29.

(*j*) "Section" means a section of the Act.

(*k*) "The Act" means the Bengal Finance (Sales Tax) Act, 1941.

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[1]Substituted by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

[2]The words and figures within the box brackets were substituted by West Bengal Government, Finance Department, notification No. 786-F.T., dated 14th March 1961.

[3]Substituted by West Bengal Government, Finance Department, notification No. 840-F.T., dated the 1st April 1959.

[4]Inserted by Bengal Government, Finance Department, notification No. 241-F.T., dated the 4th July 1945.

[5]Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

(*l*) "Warehouse" means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

[1](*3*) For the purposes of these rules an Inspector shall be subordinate to a Commercial Tax Officer and a Commercial Tax Officer shall be subordinate to an Assistant Commissioner.

[2]2. [*Omitted.*]

[3]2A. [*Omitted.*]

[4]3. In calculating his taxable turnover a registered dealer may deduct from his gross turnover his turnover on the following, namely:—

[5](*1*) [*Omitted.*]

[5](*2*) [*Omitted.*]

[6](*3*) [*Omitted.*]

(*4*) Sales to which the provisions of sub-clause (*ii*) of clause (*a*) of sub-section (*2*) of section 5 would apply if the purchaser [7][were registered as a dealer under the Act, when the Commissioner is satisfied that such purchaser has established a business for the purpose of manufacturing in West Bengal goods for sale to the annual saleable value of more than Rs. 10,000,] and has granted such purchaser a certificate to this effect:

Provided that such certificate shall be valid for a period of only three months from the date of its issue, but may, at the discretion of the Commissioner, be renewed upon an application made by the purchaser:

[8]Provided further that a dealer who wishes to claim under this clause deduction of his turnover on any sale shall, on demand, produce in respect of such a sale the copy of the relevant cash memo, or bill, according as the sale is a cash sale or a sale on credit [9][and a declaration in Form XXIX] signed by the purchasing dealer or by such responsible person as may be authorised in this behalf by such dealer that the goods in question are specified in the certificate granted to such dealer under this

[1]Inserted by Bengal Government, Finance Department, notification No. 507-Taxn., dated the 11th January 1946.

[2]Omitted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August, 1961.

[3]Omitted by West Bengal Government, Finance Department, notification No. 1095-F.T., dated the 21st May 1956.

[4]Amended by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

[5]Omitted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[6]Omitted by West Bengal Government, Finance Department, notification No. 285-F.T., dated the 13th February 1954.

[7]The words and figures within the box brackets were substituted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[8]Inserted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[9]The words within the box brackets were substituted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

clause and are required by such dealer [1][for use in manufacturing in West Bengal goods for sale].

[2](5) Sales to which the provisions of sub-clause (*iii*) of clause (*a*) of sub-section (*2*) of section 5 would apply if the purchaser were [3][registered as a dealer under the Act] when the Commissioner is satisfied that such a purchaser has established a business for the purpose of raising coal to the annual saleable value of more than Rs. 10,000, and has granted such purchaser a certificate to this effect:

Provided that such certificate shall be valid for a period of only three months from the date of its issue, but may, at the discretion of the Commissioner, be renewed upon an application made by the purchaser:

Provided further that a dealer who wishes to claim [4][under this clause deduction of his turnover on any sale] shall, on demand, produce in respect of such a sale the copy of the relevant cash memo, or bill according as the sale is a cash sale or a sale on credit, and a [5][declaration in Form XXIX] signed by the purchasing dealer or by such other person as may be authorised in this behalf by such dealer, that the goods in question are specified in the certificate granted to such dealer under this clause and are directly required by such dealer for use in connection with the raising of coal [6][in West Bengal].

[7](6) [*Omitted.*]

[7](7) [*Omitted.*]

[7](8) [*Omitted.*]

[8](9) [*Omitted.*]

[9](10) [*Omitted.*]

[10](11) Sales of mepacrine and any other quinine substitute distributed by the Provincial Government for sale.

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[1]The words within the box brackets were substituted for the words "either for use in manufacturing goods for sale or in executing contracts", by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[2]Substituted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[3]The words within the box brackets were substituted for the words and figure "registered as a dealer under section 8", by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[4]The words within the box brackets were substituted for the words "deduction under this clause", by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[5]The words and figures within the box brackets were substituted for the words "declaration in writing", by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[6]The words within the box brackets were inserted by West Bengal Government. Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[7]Omitted by West Bengal Government, Finance Department, notification No. 1611-F.T., dated the 4th August 1955.

[8]Omitted by notification referred to at foot note 2 above.

[9]Omitted by West Bengal Government, Finance Department, notification No. 2150-F.T., dated the 30th October 1952.

[10]Inserted by Bengal Government, Finance Department, notification No. 404-F.T., dated the 29th October 1945.

[1](*12*) (*a*) [2][*Omitted.*]

(*b*) Sales in the Kalimpong Municipality in the Darjeeling District of goods certified by the Political Officer, Sikkim or any other officer authorised by him in this behalf to be sales for the purpose of export to [3][**] Sikkim.

[1](*13*) (*a*) Sales of goods consigned to Madarihat, Jainti, [4][Siliguri Town, Siliguri Junction, New Jalpaiguri Junction], Darjeeling, Ghoom, Hashimara, Banarhat, Jorai, Chengmari, Nagrakata or Carron railway stations by rail or to Kalimpong by aerial ropeway or to Bagdogra, Hashimara, Cooch Behar, Telepara, Saugaon or Grassmore airport by air and certified under the official seal to be for export to, and use in, Bhutan—

(*i*) in the case of sales to the Government of Bhutan, by a Commissioner, Deputy Commissioner or Sub-divisional Officer of the Government of Bhutan, or by the Chief Engineer, Bhutan Engineering Service, and

(*ii*) in the case of sales to private parties by the Political Officer, Sikkim or any other officer authorised by him in this behalf.

(*b*) Sales of goods certified by the Political Officer, Sikkim, or any other officer authorised by him in this behalf to be for use by the Political Officer in Sikkim or by the Sikkim Durbar, outside the Indian Union or for export to Sikkim and consigned to Madarihat, Jainti, [4][Siliguri Town, Siliguri Junction, New Jalpaiguri Junction], Darjeeling or Ghoom Railway stations by rail, or to Kalimpong by aerial ropeway or to Bagdogra, or Ambari Airport by air.

[1](*14*) Sales of goods consigned to Ghoom, Adhikari, or Naksalbari railway stations and certified under the seal of the Government of Nepal by any officer of the Government of Nepal authorised by that Government in this behalf to be for export to, and use in, Nepal.

[5](*15*) [*Omitted.*]

[6](*16*) [*Omitted.*]

[7](*17*) [*Omitted.*]

[8](*18*) [*Omitted.*]

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[1]Substituted by West Bengal Government, Finance Department, notification No. 825-F.T., dated the 14th March 1962.

[2]Omitted by West Bengal Government, Finance Department, notification No. 1064-F.T., dated the 23rd March 1965.

[3]The words "Tibet or" were omitted by West Bengal Government, Finance Department, notification No. 1064-F.T., dated the 23rd March 1965.

[4]Substituted for the word "Siliguri", by West Bengal Government, Finance Department, notification No. 1963-F.T., dated the 26th May 1964.

[5]Omitted by West Bengal Government, Finance Department, notification No. 242-F.T., dated the 7th February 1949.

[6]Omitted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[7]Omitted by West Bengal Government, Finance Department, notification No. 1611-F.T., dated the 4th August 1955.

[8]Omitted by West Bengal Government, Finance Department, notification No. 672-F.T., dated the 17th April 1953.

[1](*19*) Sales in Cooch Behar of goods proved to the satisfaction of the Commissioner to have been purchased from any place in West Bengal outside Cooch Behar on or before the 28th February, 1951 by dealers in Cooch Behar who are liable to pay tax under the Act on sales effected after the 28th February, 1951.

[2](*20*) Sales to the office of the Deputy High Commissioner for United Kingdom stationed in India of goods certified by the Deputy High Commissioner to be required for official purposes only.

[3](*21*) Sales to the office of the Deputy High Commissioner for Pakistan in Calcutta of the following classes of goods certified by the Deputy High Commissioner to be required for official purposes only:

(*i*) all goods from bonded stocks;

(*ii*) all goods, the individual value of which is Rs. 1,000 or more.

[3](*22*) Sales to the Deputy High Commissioner for Pakistan in Calcutta and to his diplomatic officers of the following classes of goods certified by the Deputy High Commissioner to be required for their personal uses only:—

(*i*) all goods from bonded stocks;

(*ii*) all goods, the individual value of which is Rs. 1,000 or more.

[4](*23*) Sales (including past sale or sales, if any) to the Regional Office of the World Health Organisation in West Bengal of goods required by it for the purpose of official use only.

[5](*24*) Sales (including past sale or sales, if any) to the Regional Offices of the following organisations and specialised agencies of the United Nations, in West Bengal, of the goods required by them for the purpose of their official use only:—

(*a*) The United Nations Information Centre.

(*b*) The United Nations Office for Population Studies.

(*c*) The United Nations Technical Assistance Board.

(*d*) The United Nations Military Observers Group in India and Pakistan.

(*e*) The International Labour Office.

(*f*) The United Nations Food and Agriculture Organisation.

(*g*) The United Nations Educational, Scientific and Cultural Organisation.

(*h*) The United Nations International Children's Emergency Fund (now known as United Nations Children's Fund).

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[1]Inserted by West Bengal Government, Finance Department, notification No. 1869-F.T., dated the 28th August 1951.

[2]Inserted by West Bengal Government, Finance Department, notification No. 513-F.T., dated the 11th March 1954.

[3]Substituted by West Bengal Government, Finance Department, notification No. 1145-F.T., dated the 30th March 1964.

[4]Inserted by West Bengal Government, Finance Department, notification No. 1633-F.T., dated the 6th August 1954.

[5]Inserted by West Bengal Government, Finance Department, notification No. 1851-F.T., dated the 6th September 1955.

[1](25) Sales of goods proved to the satisfaction of the Commissioner to have been effected by dealers in Chandernagore during the period from the 3rd November, 1954 to the 14th April, 1955 (both days inclusive).

[2](26) Sales of handloom woven silk fabrics, made from hand-spun yarn or hand-reeled yarn, when dyed or printed after they come out of the looms.

[3](27) Sales of fresh fruits made on and from the 16th April, 1956.

[2](28) (*a*) Sales of cotton fabrics, rayon or artificial silk fabrics, woollen fabrics and tobacco other than cigarettes;

(*b*) sales of cotton fabrics, rayon or artificial silk fabrics and woollen fabrics when dyed or printed after they come out of the mill/loom;

(*c*) sales of mill-made cotton fabrics embroidered after they come out of the mill.

Explanation.—In this clause, the expressions 'cotton fabrics', 'rayon or artificial silk fabrics', 'woollen fabrics' and 'tobacco', respectively, have the same meaning as in items 19, 22, 21 and 4 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944).

[4](29) Sales of periodicals and books other than those referred to in item 21 of the Schedule to the Act.

Explanation.—In this clause "books" means printed books not being account books or diaries.

[5](30) Sales of tea made at auction held in Calcutta under the auspices of the Calcutta Tea Traders' Association on or after the 28th October, 1959, to a registered dealer:

Provided that a dealer who wishes to make under this sub-rule a deduction of his turnover in respect of any such sale from his gross turnover shall, on demand, produce—

(*a*) in the case of a sale made through a broker-member, a copy of the relevant account of sale rendered by the broker-member and a declaration in writing signed by the broker-member or by such other person as may be authorised in writing in this behalf by the broker-member that the goods in question are specified in the certificate of registration of such broker-member and have been sold to registered dealers authorised under their respective certificates of registration to purchase tea either for resale or for use in the manufacture of goods for sale; or

(*b*) in any other case, a copy of the relevant cash memo or bill or invoice according as the sale is a cash sale or a sale on credit and a declaration in Form XXIV obtained by the purchasing dealer from the appropriate Commercial Tax Officer and duly filled in and signed by the purchasing dealer or by such other person as may be authorised in writing in this behalf by the purchasing dealer.

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[1]Inserted by West Bengal Government, Finance Department, notification No. 474-F.T., dated the 8th March 1956.

[2]Substituted by West Bengal Government, Finance Department, notification No. 182-F.T., dated the 19th January 1966.

[3]Inserted by West Bengal Government, Finance Department, Notification No. 568-F.T., dated the 7th March 1957.

[4]Inserted by West Bengal Government, Finance Department, notification No. 838-F.T., dated the 1st April 1959.

[5]Substituted by West Bengal Government, Finance Department notification No. 2310-F.T., dated the 12th August 1961.

Explanation.—In this sub-rule "broker-member" means a registered dealer who is a broker-member of the Calcutta Tea Traders' Association.

[1](*31*) [*Omitted.*]

[2](*32*) Sales of readymade garments made of Khaddar.

[3](*33*) Sales by or to the Canteen Stores Department (India) or the Regimental or Unit-run Canteens attached to the military units in the State, of goods certified by an officer, not below the rank of a Commanding Officer, to be required for *bona-fide* use of the members of the Defence Forces of India.

[4](*34*) Sales of flower seeds, that is to say, seeds for growing flower plants.

[5](*35*) Sales of matches certified by the Departments or Directorates of Industries, Small-scale Industries or Cooperation or by the Directorate of Factories of a State Government to have been made of bamboo splints or to have been made or processed otherwise than in a factory as defined in the Factories Act, 1948 (Act LXIII of 1948).

[6](*36*) Sales of exercise books, laboratory note books, drawing books, graph books, ruled paper and graph paper.

[7](*37*) Sales of fodder seeds, green manure seeds and grass seeds.

[8]3A. [*Omitted.*]

[9]3B. The following sacred books are prescribed under item 21 of the Schedule to the Act:—

The Vedas, the Upanishads, the Ramayana, the Mahabharata, the Gita, the Chandi, the Quoran, the Tafsir, Hadith, Shuruhi Hadith, Usul-i-Hadith, Usul-i-Tafsir, Fiqh, Usul-i-Fiqh, Kalam, the Bible, Zend-Avesta, Kalapa-sutra, Dharampada, Granth Sahib.

Certificates of Registration

[10]4. An application for registration under section 7 or section 8 shall be made to the appropriate Commercial Tax Officer. It shall be—

(*i*) made in Form IA by a dealer having only one place of business in West

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[1]Omitted by West Bengal Government, Finance Department, notification No. 2385-F.T.. dated the 29th June 1966.

[2]Inserted by West Bengal Government, Finance Department, notification No. 5199-F.T.. dated the 28th December 1962.

[3]Inserted and substituted by West Bengal Government, Finance Department, notifications No. 1418-F.T., dated the 9th April 1963 and No. 1380-F.T., dated the 15th April 1964 respectively.

[4]Inserted by West Bengal Government, Finance Department, notification No. 1978-F.T., dated the 14th May 1963.

[5]Inserted by West Bengal Government, Finance Department, notification No. 2025-F.T., dated the 18th May 1963.

[6]Inserted by West Bengal Government, Finance Department, notification No. 4098-F.T., dated the 14th October 1963.

[7]Inserted by West Bengal Government, Finance Department, notification No. 4011-F.T., dated the 30th October 1964.

[8]Deleted by Bengal Government, Finance Department, notification No. 11514-Taxn., dated the 5th August 1946.

[9]Inserted by Bengal Government, Finance Department, notification No. 2153-F.T., dated the 18th September 1942.

[10]Substituted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

Bengal and in Form IB by a dealer having more than one place of business in West Bengal;

(*ii*) signed by the proprietor of the business; or in the case of a firm, by one of its partners; or in the case of a business of a Hindu undivided family, by the *karta* of the family; or in the case of a company incorporated under the [1][Companies Act, 1956], by a Director, Managing Agent or principal officer thereof; or in the case of Government, by a duly authorised officer; or in the case of any other association of individuals, by the principal officer managing the business; and

(*iii*) verified in the manner provided in the said Form IA or IB.

[2]4A. Every application in Form IA or IB referred to in rule 4 shall be accompanied by a declaration in Form IC duly filled in and signed by the dealer specifying the class or classes of goods required by him for purposes of resale by him in West Bengal or for use by him in the manufacture in West Bengal of goods for sale, and the containers and other materials required by him for the packing of goods of the class or classes so specified.

[3]5. (*1*) In the application form referred to in rule 4, a dealer shall specify in broad but sufficiently clear terms—

(*i*) the nature of his business (*e.g.*, whether agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering, or any combination of these);

(*ii*) what class or classes of goods he ordinarily purchases—

(*a*) for resale in West Bengal;

(*b*) for purposes of manufacture in West Bengal for sale; and

(*iii*) what class or classes of goods he manufactures for sale;

and he shall also state—

(*iv*) whether he imports any goods direct from outside the province;

(*v*) if his business or any branch of it is situated in Calcutta, in which ward or wards his business or chief place of business or any branch of his business is situated;

[4](*vi*) the gross turnover of the business during the preceding year and also from the commencement of the current year to the date of application or any other date not being more than three months earlier than the date of application;

(*vii*) the language in which he keeps his accounts;

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[1]The words within square brackets were substituted for "Indian Companies Act 1913" by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[2]Inserted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[3]Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[4]Substituted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[1](*viii*) where the applicant is not a company incorporated under the [2][Companies Act, 1956], or under any other law, the name and address of the proprietor of the business or the names and addresses of the partners of the firm or the names and addresses of the persons having any interest in the business (as in the case of a Hindu joint family business) together with the age, father's name and permanent home address of each such proprietor, partner or other person;

(*ix*) particulars of the municipal trade license, if any, of the business, and the date of issue and last renewal thereof;

(*x*) particulars of every other business, if any, in Bengal or elsewhere in India outside Bengal in which the proprietor, the partners or other persons, as the case may be, mentioned in clause (*viii*) has or have any interest;

(*xi*) particulars of the registration certificate issued by the Registrar of Joint Stock Companies, Bengal, or by any other registering authority in India in respect of the business; [3][*Omitted.*]

(*xii*) whether the dealer is a member of any Chamber of Commerce or any Trade Association.

[4](*xiii*) the year by reference to which the accounts are maintained in his books.

[4](*2*) A registered dealer may, with the permission of the assessing authority, change his accounting year on such terms and conditions as may be determined by such authority.

6. When the Commercial Tax Officer, after making any inquiry that he may think necessary, is satisfied that the applicant has correctly given all the requisite information and that the application is in order, he shall register the dealer and shall issue a certificate of registration in Form IIA or IIB. Form IIA shall be issued to dealers having only one place of business in Bengal and Form IIB shall be issued to dealers having more than one place of business in Bengal.

7. (*1*) The registration certificate shall specify the following amongst other particulars:—

(*a*) the location of the business and of any branch of the business;

(*b*) the nature of the business;

(*c*) the class or classes of goods which may be sold to the dealer free of tax as being required either—

(*i*)[3] [for resale in West Bengal, or

(*ii*) for purposes of manufacture in West Bengal for sale;]

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[1]Inserted by Bengal Government, Finance Department, notification No. 457-F.T., dated the 3rd December 1945.

[2]Substituted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[3]The word 'and' was omitted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[4]Inserted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

(*d*) the periods for which and the dates by which returns[1] are to be furnished; and

(*e*) the intervals at which the tax shall be payable.

(*2*) As far as may be consistent with the Act and the Rules thereunder the particulars referred to in clauses (*b*) and (*c*) of sub-rule (*1*) shall be described in the registration certificate in the same terms as are used by the dealer in his application form.

8. Any dealer may obtain from the appropriate Commercial Tax Officer, on payment of a fee of two rupees, a duplicate copy of any registration certificate which has been issued to him and which may have been lost, destroyed or defaced.

9. (*1*) The Commercial Tax Officer shall furnish the dealer with a copy of the registration certificate for every additional place of business enumerated therein.

(*2*) The certificate shall be kept at the place of business or the additional place of business to which it relates.

10. The name of every dealer registered under rule 6 shall be entered in Ledgers "A" and "B".

11. (*1*) When any registered dealer makes any report in accordance with section 16 he shall send his registration certificate to the Commercial Tax Officer together with the report, for amendment or replacement, as the case may be.

(*2*) If a dealer to whom a certificate in Form IIA has been issued reports that a new branch of the business has been opened, his certificate shall be cancelled and a fresh one in From IIB shall be issued to him.

[2]12. When a Commercial Tax Officer is satisfied that the gross turnover of any dealer registered under section 7 has, for three successive years, failed to exceed the taxable quantum, he shall cancel the registration of the dealer.

[3]13. A dealer registered under Section 7 whose gross turnover has for three successive years failed to exceed the taxable quantum shall be liable to pay tax for a period of two years after the expiry of such three successive years:

Provided that if his registration is cancelled under rule 12 before the expiry of the said period of two years, he shall be liable to pay tax up to the date of cancellation and not thereafter.

14. (*1*) When any dealer who is registered under section 8 desires to apply for cancellation of his registration he shall send his application to the appropriate Commercial Tax Officer not less than six months before the end of the year, together with—

(*i*) a statement of his gross turnover during the immediate preceding [4][three] years; and

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[1]Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[2]Substituted by West Bengal Government, Finance Department, notification No. 2650-F.T., dated the 6th November 1959.

[3]Amended by West Bengal Government, Finance Department, notification No. 2650-F.T., dated the 6th November 1959.

[4]Amended by West Bengal Government, Finance Department, notification No. 239-F.T., dated the 11th February 1953.

(*ii*) a declaration whether or not—

(*a*) he manufactures or produces any goods for sale, or

(*b*) he imports for sale any goods from outside the province.

[1](*2*) If the Commercial Tax Officer is satisfied that the dealer is not liable to pay tax under section 4 he shall cancel the registration with effect from the last day of the year, and at least one month before the end of the year he shall forward the name and address of the dealer together with the description of the goods covered by his certificate of registration to the Commissioner for publication under clause (*a*) of section 9.

[2]15. [*Omitted.*]

[1]16. As soon as may be after the publication under clause (*a*) of section 9 of the names and addresses of the dealers whose registration is cancelled, such dealers shall return their registration certificates to the Commercial Tax Officer for cancellation and destruction.

[3]16A. The Commercial Tax Officer may, by notice in writing, require any dealer who has been registered or has applied for registration under the Act before the sixth day of December 1945 and has his place of business within the jurisdiction of such Commercial Tax Officer to furnish such Commercial Tax Officer within such time as may be specified in such notice any of the particulars mentioned in clauses (*viii*) to (*xii*) of rule 5 which such Commercial Tax Officer considers necessary for the carrying out of the purposes of the Act.

[4]16B. An application for a special certificate under section 7A shall be made to the appropriate Commercial Tax Officer. It shall be—

(*i*) made in Form XXV,

(*ii*) signed by the proprietor of the business or, in the case of a firm, by one of its partners or, in the case of a business of a Hindu undivided family, by the 'karta' of the family or, in the case of a company incorporated under the [5][Companies Act, 1956], by the Director, Managing Agent or principal officer thereof or, in the case of a Government, by a duly authorised officer or, in the case of any other association of individuals, by the principal officer managing the business, and

(*iii*) verified in the manner provided in the said Form XXV.

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[1]Substituted by Bengal Government, Finance Department, notification No. 62-F.T., dated the 5th February 1945.

[2]Omitted by Bengal Government, Finance Department, notification No. 62-F.T., dated the 5th February 1945.

[3]Inserted by Bengal Government, Finance Department, notification No. 457-F.T., dated the 3rd December 1945.

[4]Inserted by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

[5]The words and figures within the box brackets were substituted for the words and figures "Indian Companies Act, 1913", by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[1]16C. When the Commercial Tax Officer, after making any enquiry which he may think necessary, is satisfied that the applicant who has applied for a special certificate has correctly given all the requisite information and that the application for special certificate is in order, he shall issue a special certificate in Form XXVI.

[1]16D. If any special certificate is lost, destroyed or defaced, the certified dealer to whom special certificate was issued may obtain from the appropriate Commercial Tax Officer, on payment of a fee of Rs. 2, a duplicate copy of such special certificate.

[1]16E. (*1*) The appropriate Commercial Tax Officer shall furnish the certified dealer with a copy of the special certificate for every additional place of business enumerated therein.

(*2*) The special certificate shall be kept at the place of business or the additional place of business to which it relates.

Return of Taxable Turnover

[2]17. Every registered dealer who establishes to the satisfaction of the appropriate Commercial Tax Officer that his annual taxable turnover is not likely to exceed 10 *per cent.* of his annual gross turnover shall furnish a return annually within sixty days from the expiry of each year with effect from such year as the Commercial Tax Officer may direct.

[3]18. (*Omitted.*)

[2]19. When the taxable turnover of any registered dealer referred to in rule 17 exceeds, in any year, 10 *per cent.* of the average annual gross turnover calculated over the latest three years for which figures are available, the appropriate Commercial Tax Officer may fix a fresh return period for such dealer; but ordinarily he shall not reduce the return period unless he is satisfied that the excess over 10 *per cent.* is likely to continue.

[3]20. (*Omitted.*)

[2]21. Every registered dealer other than those referred to in rule 17 shall furnish returns quarterly within thirty days from the expiry of each quarter.

[2]21A. The assessing authority may, on application made in this behalf, extend the time provided in rule 17 or rule 21 for the submission of the return for any return period and a return submitted for such return period within the time so extended shall be deemed to be submitted by the prescribed date for the purposes of sections 10, 11 and 22.

[2]22. Subject to the provisions of rule 24 the return period fixed for any registered dealer under rule 19 or 21 shall remain in force for not less than three years and thereafter shall continue to remain in force until the appropriate Commercial Tax Officer fixes a different return period in accordance with these rules.

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[1]Inserted by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

[2]Substituted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[3]Omitted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[1]23. The Commercial Tax Officer or any other officer taking action under rules 17, 19, 30 or 32 shall, in exercising his discretion under those rules, pay due regard to such figures of the dealer's turnover for the three years immediately preceding as may be available to him.

[1]24. Notwithstanding the provisions of rules 17 and 21, the appropriate Commercial Tax Officer may, with the prior approval of the Assistant Commissioner and for reasons to be recorded in writing, [2]fix monthly return period for a registered dealer who would otherwise be required to furnish returns annually or quarterly under these rules.

[1]25. A dealer for whom monthly return period has been fixed under rule 24 shall furnish a return for each month by such date within the following month as may be specified in his certificate of registration.

[1]26. (*1*) Every registered dealer referred to in sub-rule (*1*) of rule 48 shall furnish return in Form III.

(*2*) Every dealer referred to in sub-rule (*2*) of rule 48 shall, if and when registered under the provisions of the Act, furnish return in Form III.

[3]26A. Every registered dealer other than those referred to in rule 26 and every dealer to whom permission is granted under sub-rule (*3*) of rule 48 shall furnish return in Form IIIA.

[1]27. Every return in Form III or Form IIIA, as the case may be, which is required to be furnished under these rules, shall be—

(*i*) signed in the same manner as has been prescribed for signing an application for registration under rule 4;

(*ii*) verified in the manner prescribed in the said Form III or IIIA; and

(*iii*) sent to the assessing authority.

[4]27A. (*1*) A dealer who wishes to deduct from his gross turnover the amount in respect of a sale on the ground that he is entitled to make such deduction under the provisions of sub-clause (*ii*) or sub-clause (*iii*) or sub-clause (*iv*) of clause (*a*) of sub-section (*2*) of section 5 shall, on demand, produce in respect of such sale the copy of the relevant cash memo, or bill, according as the sale is a cash sale or a sale on credit, and a declaration in Form XXIV [5][obtainable, subject to the provisions of rule 27AA, by the purchasing dealer or undertaking] on application from the appropriate Commercial Tax Officer and duly filled in and signed by the purchasing dealer or the owner or representative of the purchasing undertaking or by a person duly

[1]Substituted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[2]Amended by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

[3]Inserted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[4]Substituted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[5]The words with box brackets have been substituted for the words "obtained by the purchasing dealer or undertaking", by West Bengal Government, Finance Department, notification No. 2006-F.T., dated the 30th May 1966.

authorised in this behalf by such dealer or, as the case may be, the owner or representative of such undertaking, stating *inter alia*,—

(*a*) in the case of a sale referred to in the said sub-clause (*ii*) that the goods in question are of the class or classes specified in the certificate of registration of the purchasing dealer and are intended for resale by such dealer in West Bengal or for use by him in the manufacture in West Bengal of any goods for sale or are required by him for the packing of any goods of the class or classes so specified;

(*b*) in the case of a sale referred to in the said sub-clause (*iii*), that the purchasing dealer is engaged in the business of raising coal and that the goods in question are required by the purchasing dealer directly for use in connection with the raising of coal in West Bengal;

(*c*) in the case of a sale referred to in the said sub-clause (*iv*), that the goods in question are required by the purchasing undertaking for use by it in the generation or distribution of electrical energy either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal:

Provided that, except in cases where the total amount covered by one declaration in Form XXIV is equal to or less than five thousand rupees or such other amount as the Commissioner may, from time to time, notify in this behalf in the *Calcutta Gazette*, no single declaration in Form XXIV shall cover—

(*a*) more than one transaction of sale, or

(*b*) any amount exceeding that which the appropriate Commercial Tax Officer may, in issuing the form, specify thereon to be the limit of the total value of purchase to be made in a single transaction of sale,

and a declaration in a form in contravention of the provisions of clause (*a*) or clause (*b*) shall not entitle the dealer who accepts such declaration to make any deduction under this sub-rule on the strength thereof.

(*2*) Every registered dealer or undertaking obtaining from the appropriate Commercial Tax Officer declaration forms referred to in clause (*b*) of the proviso to sub-rule (*30*) of rule 3 or sub-rule (*1*) shall maintain at his place of business in a register in Form XXIII a true and up-to-date account of every declaration form so obtained by him and shall keep such register open, at all reasonable times, to inspection by the Commissioner or by a person appointed under section 3 to assist the Commissioner.

(*3*) No registered dealer or undertaking obtaining from the appropriate Commercial Tax Officer declaration forms referred to in clause (*b*) of the proviso to sub-rule (*30*) of rule 3 or sub-rule (*1*) shall transfer any such declaration form to any person except in pursuance of a transaction of purchase referred to in clause (*b*) of the proviso to sub-rule (*30*) of rule 3 or sub-rule (*1*), as the case may be, and if any such declaration form is lost or destroyed or stolen, the registered dealer or undertaking, as the case may be, shall immediately report the fact of such loss,

destruction or theft to the appropriate Commercial Tax Officer and make appropriate entries in the remarks column of the register in Form XXIII.

(*4*) When the certificate of registration of a registered dealer is cancelled or when an undertaking ceases to supply electrical energy to the public under a license or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910 (IX of 1910), such dealer or undertaking, as the case may be, shall forthwith surrender to the appropriate Commercial Tax Officer all unused declaration forms remaining in stock with him and the appropriate Commercial Tax Officer shall thereupon cancel the declaration forms so surrendered and report the fact of such cancellation to the Commissioner.

(*5*) The Commissioner may, by notification in the *Calcutta Gazette*, declare forms of particular series or colour obsolete and invalid with effect from such date not being less than fifteen days from the date of publication of the notification in the *Calcutta Gazette* as may be specified in the notification, and on the publication of such notification in the *Calcutta Gazette* all registered dealers and undertakings shall, before the date specified in such notification, surrender to the appropriate Commercial Tax Officer all such forms as have been so declared obsolete and invalid.

(*6*) The Commissioner shall, from time to time, publish in the *Calcutta Gazette*, the particulars of declaration forms which have been cancelled under sub-rule (*4*) or in respect of which reports have been received by a Commercial Tax Officer under sub-rule (*3*).

(*7*) No declaration referred to in clause (*b*) of the proviso to sub-rule (*30*) of rule 3 or sub-rule (*1*) shall be given by a purchasing dealer or undertaking, or accepted by a dealer who wishes to make a deduction in pursuance of sub-rule (*30*) of rule 3 or sub-rule (*1*), as the case may be, in a form—

(*a*) which has not been obtained from the appropriate Commercial Tax Officer by such purchasing dealer or undertaking, as the case may be, in accordance with these rules, or

(*b*) in respect of which a report has been made by a dealer or undertaking under sub-rule (*3*) that it has been lost or destroyed or stolen, or

(*c*) which has been cancelled under sub-rule (*4*) or declared to be obsolete and invalid under sub-rule (*5*);

and notwithstanding anything elsewhere contained in these rules, a declaration given in any form referred to in clause (*a*), clause (*b*) or clause (*c*) shall not entitle any registered dealer, who accepts such declaration, to make any deduction referred to in sub-rule (*30*) of rule 3 or sub-rule (*1*), as the case may be.

(*8*) Any registered dealer or undertaking contravening any of the provisions of sub-rules (*2*), (*3*), (*4*), (*5*) and (*7*) shall, on conviction, be punishable with a fine not exceeding five hundred rupees and when the offence is a continuing one with a daily fine not exceeding twenty-five rupees during the continuance of the offence. All offences punishable under this sub-rule shall be cognizable and bailable and no court inferior to that of a Magistrate of the First Class shall try any such offence.

[1]*Explanation.*—In this rule and in rule 27AA, the expression 'undertaking' means an undertaking referred to in sub-clause (*iv*) of clause (*a*) of sub-section (*2*) of section 5.

[2]27AA. (*1*) For obtaining declaration forms referred to in rule 27A, a registered dealer or the owner or representative of an undertaking, as the case may be, shall apply in writing to the appropriate Commercial Tax Officer stating his requirement of such forms and shall furnish such other particulars, statements and information and produce such other documents as the Commercial Tax Officer may require for the purpose of satisfying himself about the *bonafide* use of such forms issued to the applicant on previous occasions and the *bonafide* nature of the applicant's requirement of such forms on the present occasion.

(*2*) (*a*) If for reasons to be recorded in writing—

(*i*) the Commercial Tax Officer is not satisfied that the applicant for declaration forms made *bonafide* use of such forms previously issued to him or that he *bonafide* requires such forms applied for, the Commercial Tax Officer may reject the application;

(*ii*) the Commercial Tax Officer is not satisfied that the applicant *bonafide* requires such forms in such numbers as he has applied for, the Commercial Tax Officer may issue such forms in such lesser numbers as, in his opinion, would satisfy the reasonable requirement of the applicant.

(*b*) If the applicant for declaration forms has at the time of making the application failed to comply with an order demanding security from him under sub-section (*4a*) of section 7, the Commercial Tax Officer shall reject the application.

(*c*) If the applicant for declaration forms has at the time of making the application defaulted in furnishing any return or returns, together with the receipted challan or challans showing payment of the tax due from him according to such return or returns, for the furnishing of which the prescribed date or dates, or the extended date or dates, if any, have already expired, the Commercial Tax Officer shall withhold the issue of declaration forms to him until such time as he furnishes—

(*i*) such return or returns, together with such receipted challan or challans, and

(*ii*) any other return or returns, together with the receipted challan or challans showing payment of the tax due according to such return or returns, for the furnishing of which the prescribed date or dates or the extended date or dates, if any, may have expired after the date of the application:

Provided that in a case coming under this clause the Commercial Tax Officer may, instead of withholding declaration forms, issue such forms in such numbers and

[1]The "Explanation" to rule 27A has been substituted by West Bengal Government, Finance Department, notification No. 2006-F.T., dated the 30th May 1966.

[2]Inserted by West Bengal Government, Finance Department, notification No. 2006-F.T., dated the 30th May 1966.

subject to such conditions and restrictions as he may consider reasonable, to an applicant, if in the opinion of the Commercial Tax Officer it is desirable in the interest of the collection of Sales Tax revenue to grant time to the applicant to pay up the arrears of tax in one lump or in instalments.

(*d*) Where the Commercial Tax Officer does not proceed under clause (*a*), clause (*b*) or clause (*c*), he shall issue the requisite number of declaration forms to the applicant.

[1]27B. [*Omitted.*]

[2]27C. A dealer who wishes to deduct from his gross turnover the amount in respect of sale on the ground that he is entitled to make such deduction under sub-clause (*v*) of clause (*a*) of sub-section (*2*) of section 5 of the Act shall, on demand, furnish in respect of such sales the following particulars, namely:—

If the goods forming the subject-matter of the sale have been despatched by rail or steamer—

(*i*) the name of the railway or steamer station of despatch (and of booking office, if separate from station of despatch) and station of delivery,

(*ii*) the number of the railway receipt or bill of lading and invoice number with date,

(*iii*) the names of the consignor and the consignee, and

(*iv*) the description and quantity or weight of the goods consigned with their value.

28. [3](*1*) [*Omitted.*]

[3](*2*) [*Omitted.*]

[4]29. [*Omitted.*]

Payment of Tax

30. If in the opinion of the Commissioner the annual tax payable by any dealer for whom annual return-periods have been prescribed is not likely to exceed Rs. 500, such dealer shall pay tax annually before furnishing the return.[5]

31. Every dealer other than a dealer referred to in rule 30 for whom annual return-periods are prescribed and every dealer for whom half-yearly return-periods are prescribed shall pay tax quarterly in the manner prescribed in rules 32 to 35 (inclusive).

32. The assessing authority shall estimate the amount of tax payable by the dealer for the whole year, and shall communicate the same to the dealer.

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[1]Omitted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[2]Inserted by Bengal Government, Finance Department, notification No. 16381-Taxn., dated the 20th December 1946.

[3]Omitted by notification No. 1611-F.T., dated the 4th August 1955.

[4]Omitted by West Bengal Government, Finance Department, notification No. 247-F.T., dated the 23rd February 1948.

[5]Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

33. (*1*) Within ten days from the expiry of any quarter for which no return[1] is required to be furnished the dealer shall pay one-fourth of the amount estimated under rule 32; and

(*2*) before furnishing the return[1] he shall pay such further amount as will make the sum of his tax payments for the whole return-period equal to the amount which is shown in the return to be payable for such period, whether this sum is greater or less than the amount estimated under rule 32.

34. The estimate under rule 32 shall be communicated to the dealer by a notice in Form V not less than fifteen days before the expiry of the first quarter of the year to which it relates.

35. An estimate shall not be changed during a year, and shall remain in force until a fresh estimate is communicated in the manner provided in rule 34.

36. Every dealer for whom quarterly returns have been prescribed shall pay the tax due for any quarter before furnishing the return[1] for that quarter.

37. Every dealer for whom monthly returns are prescribed will pay tax monthly before furnishing the return[1] for that month.

38. (*1*) Every dealer shall pay the tax and any penalty which may have been imposed upon him direct into the appropriate Government Treasury. No payment of any tax or penalty shall be accepted at the office of the Commissioner or of any Assistant Commissioner or any Commercial Tax Officer.

(*2*) Challans for the purpose for making payments shall be obtainable at any Government Treasury or at the office of any Commercial Tax Officer.

[2](*3*) Challans shall be filled up in quadruplicate. One copy of such challan shall be retained by the appropriate Government Treasury, one copy shall be sent to the Commercial Tax Officer concerned and the other two copies shall be returned to the dealer, duly signed, as proof of payment.

[3]39. [*Omitted.*]

[3]40. [*Omitted.*]

[3]41. [*Omitted.*]

[3]42. [*Omitted.*]

43. Every dealer referred to in rules 30, 36 and 37 shall attach one copy of the receipted challan to the return[1] when presenting the return to the Assessing authority.

44. Every dealer referred to in rule 31—

(*a*) shall send to the Assessing-authority the receipted challans relating to payments made in accordance with sub-rule (*1*) of rule 33 within fifteen days of the expiry of the quarter for which the payment is made; and

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[1]Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[2]Substituted by Bengal Government, Finance Department, notification No. 65-F.T., dated the 17th July 1943.

[3]Omitted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

(*b*) shall attach to the return[1] the receipted challan in respect of the payment referred to in sub-rule (*2*) of rule 33.

45. The Commercial Tax Officer shall forward to the Assistant Commissioner all challans which are received from any dealer for whom the Commercial Tax Officer is not the Assessing-authority.

[1]46. Every registered dealer who is required under these rules to furnish return in Form III may deduct from his gross turnover of the first year during which he is liable to pay tax such sum as is shown to the satisfaction of the Assessing-authority to have been due to the dealer on the date on which he became liable to tax under sub-section (*1*) or sub-section (*2*) or sub-section (*4*) of section 4 or under sub-section (*3*) of section 8, on account of sales of goods effected on or before such date.

[1]47. (*1*) Every registered dealer who is required to furnish return in Form III under these rules shall report to the appropriate Commercial Tax Officer, within one month from the date on which the dealer becomes liable to tax, the amount which is due to him on such date on account of sales of goods effected or contracts entered into before such date.

(*2*) The Commercial Tax Officer shall forward to the Assistant Commissioner any claim for deduction which is made under rule 46 by any dealer for whom the Commercial Tax Officer is not the Assessing-authority.

[2]48. (*1*) Every registered dealer who immediately before the commencement of clause (*f*) of section 2 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950, was required to submit return in Form III shall be deemed to have elected that in his case the turnover in relation to any period means the aggregate of the sale-prices or parts of the sale-prices actually received by him during such period after deducting the amounts, if any, refunded by him in respect of the goods returned by the purchaser within such period and shall confirm the same in a declaration in Form XI communicated to the appropriate Commercial Tax Officer within one month from the commencement of the said section of the said Act.

[2](*2*) Every unregistered dealer who may elect that in his case the turnover in relation to any period means the aggregate of the sale-prices or parts of the sale-prices actually received during such period after deducting the amounts, if any, refunded in respect of goods returned by the purchaser within such period shall, within one month of the commencement of clause (*f*) of section 2 of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950, or of the commencement of his business, whichever is later, communicate such election in Form XII to the appropriate Commercial Tax Officer.

[2](*3*) Every dealer who is deemed to have made an election under sub-rule (*1*) or who has made an election under sub-rule (*2*) may, with the previous permission of the authority to whom the power under the proviso to clause (*i*) of section 2 has been delegated by the Commissioner and on such terms and conditions as may be imposed by such authority, alter his election so that the turnover in relation to any

[1]Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[2]Substituted by West Bengal Government, Finance Department, notification No. 1840-F.T. dated the 21st August 1952.

period in his case shall mean the aggregate of the sale-prices or parts of the sale-prices receivable by him during such period after deducting the amounts, if any, refunded by him in respect of any goods returned by the purchaser within such period.

[1](*4*) Any dealer who is required to furnish return in Form IIIA under these rules may deduct from his total turnover of a subsequent return period—

(*a*) the sale-prices of goods returned by the customer during that period in respect of which the tax has already been paid, or

(*b*) the sale-prices or parts of sale-prices which are certified by a Registered Accountant to have become irrecoverable and to have been written off as bad debts during that period and in respect of which the tax has already been paid.

[2]48A (*1*) Notwithstanding anything to the contrary in these rules, the procedure to be followed by certified dealers and dealers liable to pay tax under section 4A in submitting returns and in paying taxes due under the Act shall be as hereinafter provided in this rule.

(*2*) Every certified dealer and every dealer liable to pay tax under section 4A may elect to pay tax on the basis of sale-price or parts of sale-price receivable or, in the alternative, on the basis of sale-price or parts of sale-price actually received, by him during the period for which returns are submitted, after deducting the amounts, if any, refunded by the dealer in respect of any goods returned to him by the purchaser within such period:

Provided that an election as aforesaid once made shall not be altered except with the permission of the Commissioner and on such terms and conditions as he may think fit to impose.

(*3*) The election referred to in sub-rule (*2*) shall be made by letter addressed to the appropriate Commercial Tax Officer. A dealer liable to pay tax under section 4A who, at the commencement of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Bengal Act XXII of 1955), is carrying on the business of selling goods in respect of which a notification under the said section is issued within ten weeks from such commencement shall be allowed three months' time from such commencement to make his election and in the absence of any such election, he shall be deemed to have elected to submit his returns on the basis of sale-price receivable by him during the periods to which the returns relate. Every other dealer liable to pay tax under section 4A shall make his election within seven days of the grant of a special certificate under section 7A and, in the absence of any such election he shall be deemed to have elected to submit his returns on the basis of sale-price or parts of sale-price receivable by him during the periods to which the returns relate.

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[1]Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[2]Inserted by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

(*4*) Every certified dealer shall submit returns monthly in Form XXVII within fifteen days of the end of the months to which they relate:

Provided that a dealer liable to pay tax under section 4A who, at the commencement of the Bengal Finance (Sales Tax) (Second Amendment) Act, 1955 (West Bengal Act XXII of 1955), is carrying on the business of selling goods in respect of which a notification under the said section is issued within ten weeks from such commencement shall submit monthly returns in Form XXVII without quoting the special certificate number, till he obtains a special certificate, and every such return shall be due by the 15th of the month following the month to which it relates:

Provided further that such returns may be on the basis of sale-price or partly of sale-price received or sale-price or parts of sale-price receivable by the dealer during the periods to which the returns relate and the dealer may revise or alter any such return in the light of the election referred to in sub-rule (*2*) subsequently made by him.

Assessment to tax and/or penalty under section 11

[1]49. When it appears to an Assessing-authority to be necessary to make an assessment under section 11 in respect of a dealer he shall serve a notice in Form VI upon him—

(*a*) calling upon him to produce his books of accounts and other documents which such authority wishes to examine together with any objection which the dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and

(*b*) stating the period or the return-period or periods in respect of which assessment is proposed,

and he shall fix a date ordinarily not less than twenty days after the date of the issue of the notice, for producing such accounts and documents and for considering any objection which the dealer may prefer.

[2]50. If the Assessing-authority is an Assistant Commissioner, he may depute a Commercial Tax Officer, who has been authorised in this behalf by the Commissioner, to hear the dealer's objection and to record any evidence brought in support thereof.

51. A Commercial Tax Officer deputed under rule 50 shall send to the Assistant Commissioner by such date as the latter may direct—

(*i*) a précis of the points argued in support of the dealer's objection;

(*ii*) a record of any evidence taken in this behalf; and

(*iii*) if so directed by the Assistant Commissioner, his opinion upon the contention of the dealer [2][and as to the amount of tax, if any, to which the dealer should be assessed].

[1]Amended by Bengal Government, Finance Department, notification No. 5-F.T., dated the 3rd April 1943 and No. 154-F.T., dated the 17th April 1945.

[2]Substituted by Bengal Government, Finance Department, notification No. 641-F.T., dated the 6th February 1943.

[1]52. (*Omitted*).

53. A dealer who has been served with a notice under rule 49 may prefer any objection personally, or through an agent, or he may send it in writing.

[2]54. After considering any objection made by the dealer and any evidence produced in support thereof and, in the case where the Assessing authority is an Assistant Commissioner who has deputed a Commercial Tax Officer under rule 50 to hear the dealer's objection after considering also the opinion, if any, of such Commercial Tax Officer sent under clause (*iii*) of rule 51, the Assessing-authority shall assess the amount of tax (if any) and penalty (if any) to be paid by the dealer, and shall briefly but clearly record the reasons on which he bases his order.

55. (*1*) If any sum is payable by the dealer under rule 54, the Assessing-authority shall serve a notice in Form VII upon him specifying the date, not less than thirty days after the service of the notice on which payment shall be made, and he shall also fix a date on which the dealer shall produce the receipted challan in proof of such payment.

[1](*2*) (*Omitted.*)

[3]55A. (*1*) If any dealer is in default in making payment of any tax after the assessment has been made and the date for the payment thereof has expired, the assessing authority may issue a notice in Form VIIA proposing levy of a penalty not exceeding such amount as the Assessing authority may specify in the notice, and calling upon him to show cause, if any, against the proposed imposition of penalty. The date to be so specified shall not be less than twenty days from the date of issue of the notice.

(*2*) After considering the cause, if any, shown by the dealer in pursuance of the notice referred to in sub-rule (*1*), the assessing authority may impose such penalty not exceeding the amount specified in the notice under sub-rule (*1*), as he may think fit, recording briefly but clearly his reasons for so doing. Thereafter the assessing authority shall serve another notice in Form VIIB upon the dealer specifying a date, not less than twenty days after the date of issue of the notice, by which payment shall be made, and the assessing authority shall also fix a date by which the dealer shall produce before him the receipted challan in proof of such payment.

[3]55B. (*1*) The authority referred to in section 5A (hereinafter referred to as the said authority) shall be the Commissioner or such other officer appointed under section 3 to assist him, as may be authorised in this behalf by the Commissioner by general or special order.

(*2*) When it appears to the said authority to be necessary to impose penalty for unauthorised use of goods by a registered dealer or undertaking he shall cause

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[1]Omitted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[2]Substituted by Bengal Government, Finance Department, notification No. 507-F.T., dated the 11th January 1946.

[3]Inserted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

a notice in Form VIIC to be served on such dealer or undertaking requiring production of books of account and other documents for examination, and filing of written objections, if any, which such dealer or undertaking may prefer, together with the particulars of evidence which such dealer or undertaking intends to produce in support thereof. The notice shall also contain a gist of the order proposed to be passed against such dealer or undertaking.

(*3*) The said authority shall ordinarily fix a date not less than twenty days after the date of issue of the notice for production of books of account and other documents and for the hearing of objections, if any.

(*4*) After hearing the objections, if any, preferred by such dealer or undertaking in pursuance of the notice referred to in sub-rule (*2*) and after considering the evidence produced in support thereof, the said authority shall determine the amount of penalty payable by such dealer or undertaking and serve a notice in Form VIID upon such dealer or undertaking specifying the date, not less than fifteen days after the date of service of such notice, by which payment shall be made.

[1]56. Subject to the provisions of rule 80B, in the case of default in making payment of any tax or penalty due by the date specified in a notice of demand issued under rule 55, rule 55A or rule 55B, the authority issuing the notice shall apply to the Certificate Officer within whose jurisdiction the business or head office, as the case may be, of the dealer or undertaking from whom the tax or penalty is due is located for recovery of the unpaid amount of the tax or penalty, as the case may be, as an arrear of land revenue payable to the Collector.

[2]56A. If any amount of tax or penalty, proceedings for the recovery of which as an arrear of land-revenue have been commenced, is subsequently modified, enhanced or reduced in consequence of any assessment made or order passed on appeal, revision or review under section 20, then within six months from the date of such modification, enhancement or reduction, the dealer and the [3][certificate officer] by whom or under whose order the recovery is to be made shall be informed [4][under sub-section (*4A*)] of section 11, by serving the dealer with a notice in Form XXVIII intimating the modified taxable turnover and specifying the net amount of tax and penalty payable by the dealer and by sending the [3][certificate officer] copy of such notice and upon receipt of such copy the [3][certificate officer] shall take steps for recovery of the amount as so modified, enhanced or reduced as if the proceedings were started for such modified, enhanced or reduced amount.

57. (*1*) After taking the necessary action the [3][certificate officer] shall report to the Assessing-authority what amount, if any, has been recovered and the date on which recovery has been made.

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[1]Substituted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[2]Inserted by West Bengal Government, Finance Department, notification No. 1429-F.T., dated the 8th June 1957.

[3]The words within the square brackets were substituted for the word "collector", by West Bengal Government, Finance Department, notification No. 840-F.T., dated the 1st April 1959.

[4]The words and figures within the square brackets were substituted for the words and figures "under sub-section (*4a*)", by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[1](2) (*Omitted.*)

58. (*1*) All the papers relevant to the making of any assessment in respect of any particular dealer shall be kept together and shall form an assessment case record.

(*2*) Assessment case records shall be preserved for twelve years.

Refund of excess tax paid

59. An application from a dealer for a refund of excess tax paid shall be made to the Assessing-authority and shall clearly but briefly specify the grounds upon which the refund is claimed.

[2]60. When the Assessing-authority is satisfied that refund is due, he shall, except as provided in rules 61 and 62, record an order sanctioning the refund and communicate the order to the applicant.

[2]61. When the Assessing-authority is a Commercial Tax Officer he shall, if the amount to be refunded exceeds two hundred and fifty rupees, submit the application together with his opinion thereon to the Assistant Commissioner for order.

[2]62. Within thirty days from the date of submission of the application under rule 61 the Assistant Commissioner shall record his order in writing and shall communicate it to the Commercial Tax Officer for necessary action.

63. When an order for a refund has been passed under rule 60 or rule 62 the Assessing-authority shall, if the dealer desires payment in cash, issue a Refund Payment Order (Cash) and shall make it over to the dealer for encashment at the appropriate Government Treasury.

64. If the dealer desires payment by adjustment against any amount subsequently payable by him the Assessing-authority shall issue a Refund Adjustment Order authorising the dealer to deduct the sum to be refunded from the amount payable in respect of the next return-period following the sanctioning of the refund, or from the next instalment payable under sub-rule (*1*) of rule 33.

65. In support of any claim for deduction according to rule 64 the dealer shall attach the refund adjustment order to the next return in Form III to be furnished by him or to the next receipted challan furnished under clause (*a*) of rule 44.

66. After allowing such deduction the Assessing-authority shall cause the Refund Adjustment Order to be cancelled.

[1]67. (Omitted).

Inspection of accounts, etc.

68. In requiring the production by any dealer of his accounts, registers, documents or stocks of goods strict regard shall be had to the necessity of not disturbing

[1]Omitted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[2]Substituted by Bengal Government, Finance Department, notification No. 43-F.T., dated the 19th June 1943.

the business of the dealer or the work of his staff any more than is necessary for the purpose of ascertaining the required information.

[1]69. Unless the inspecting officer in his discretion deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the dealer of his intention to inspect the accounts, registers, documents or stocks of goods of such dealer. Such dealer may be required to produce or cause to be produced at the office of the inspecting officer such accounts, registers or documents, as may be called for, provided that the inspecting officer may, in his discretion, also make the inspection at the dealer's premises.

[2]69A. The accounts, registers, documents and vouchers, relating to a dealer's stock of goods, purchases, sales and delivery of goods and the counterfoils of declaration forms issued by the dealer, and the register in Form XXIII shall be preserved for a period of not less than six years after the expiry of the period to which they relate or four years after assessment, whichever ends earlier. Any loss of the aforesaid documents for reasons beyond the dealer's control shall be reported as soon as possible to the officer-in-charge of the nearest police-station and to the appropriate Commercial Tax Officer. Any breach of this rule shall be punishable with fine not exceeding five hundred rupees and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

[3]70. If an Inspector or a Commercial Tax Officer seizes any books of accounts, registers, or documents under section 14, he shall not retain them beyond [4]twenty-one days without the written sanction of the Assistant Commissioner. No inspecting officer shall retain such books for more than [4]forty-two days without the sanction of the Commissioner.

Delegation of Commissioner's powers

71. The Commissioner shall not delegate to any officer appointed to assist him any powers other than those enumerated below in respect of the sections mentioned, nor shall he delegate any power specified in column 3 to any officer below the rank specified in the corresponding entry in column 4:—

Serial No.	Section	Description of power	Designation of Officer
1	2	3	4
[5]a	2(*i*)	.. To grant permission to alter election ..	Commercial Tax Officer
1	7 and 8	.. To register a dealer	Ditto.

[1]Substituted by Bengal Government, Finance Department, notification No. 8544-Taxn., dated the 23rd July 1947.

[2]Inserted by West Bengal Government, Finance Department, notification No. 125-F.T., dated the 17th January 1955.

[3]Substituted by West Bengal Government, Finance Department, notification No. 55-F.T., dated the 30th September 1947.

[4]Amended by West Bengal Government, Finance Department, notification No. 2206-F.T., dated the 29th August 1957.

[5]Inserted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

Serial No.	Section	Description of power	Designation of Officer
1	2	3	4
[1]1a	7 ..	To demand from any registered dealer or from a person who has applied for registration under the Act, reasonable security for the proper payment of tax referred to in sub-section (*4a*) of section 7.	Assistant Commissioner
[2]2	7, 8 and 17	To amend a certificate of registration ..	Commercial Tax Officer
3	7 and 8 ..	To cancel registration	Ditto
[3]3(a)	7A ..	To amend any special certificate in accordance with information furnished under section 16 or otherwise received;	Ditto
		When any dealer has been convicted or has paid composition money under section 23 in respect of any contravention of the provisions of section 7A, to grant a special certificate to such dealer;	
		When any business in respect of which a special certificate has been granted to a certified dealer on an application made, has been discontinued, to cancel such special certificate;	
		To demand from a dealer or person who has applied for or has already obtained a special certificate under the Act or is found to be importing or attempting to import notified goods into West Bengal for sale without being registered or without obtaining or applying for a special certificate, reasonable security for the proper payment of tax payable by him under the Act.	
4	10 ..	To require an unregistered dealer to furnish returns.	Assistant Commissioner
5	11[4] ..	To make an assessment of tax or penalty, or to fix a date for payment or to extend a date for payment of such tax or penalty or to allow the payment of such tax or penalty by instalments and to exercise all other powers under section 11 of the Act.	Commercial Tax Officer
[5]6	[12 and 12A]	To sanction refund of excess tax—	
		[6](*a*) in case of a sum not exceeding Rs. 250 to be refunded to a dealer in respect of whom the assessing authority is the Commercial Tax Officer.	Ditto
		(*b*) in any other case	Assistant Commissioner
[7]7	13 ..	To require a registered or certified dealer to keep prescribed accounts	Ditto

[1]Inserted by West Bengal Government, Finance Department, notification No. 110-F.T., dated the 15th January 1955.

[2]Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[3]Inserted and substituted by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

[4]As amended by West Bengal Government, Finance Department, notification No. 753-F.T., dated the 26th May 1948.

[5]The figures and word within the box bracket were substituted for the figure "12", by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[6]Amended by Bengal Government, Finance Department, notifications No. 275-F.T., dated the 26th June 1944 and No. 378-F.T., dated the 7th October 1944.

[7]Inserted and substituted by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

Serial No.	Section	Description of power	Designation of Officer
1	2		
8	14[1] ..	To require production of the accounts, registers or documents of any dealer and to require him to furnish any information, referred to in sub-section (*1*) of section 14.	Inspector[2]
9	14 ..	To inspect the accounts, registers or documents of a dealer.	Ditto
10	14[3] ..	To enter and search any place of business of any dealer or any other place as referred to in sub-section (*4*) of section 14, for the purposes of sub-section (*2*) or sub-section (*3*) of the same section.	Ditto
11	14[4] ..	To seize accounts, registers or documents of any dealer and to exercise all powers under sub-section (*3*) of section 14 of the Act.	Ditto
12	20[5] ..	[6]To revise an assessment made or an order passed by a Commercial Tax Officer.	Assistant Commissioner
13	23[7] ..	To compound offences and to determine and accept composition money.	Commercial Tax Officer
[8]14	5A ..	To impose penalty for unauthorised use of goods by a registered dealer or an undertaking.	Commercial Tax Officer

[9]71A. Notwithstanding anything contained in rule 71, where in a case the final assessment is made by the Assessing-authority competent to make such assessment, assessment proceedings initiated in such case by serving a notice in Form VI under rule 49 either by a Commercial Tax Officer or by an Assistant Commissioner shall not be called in question merely because such proceedings were wrongly initiated by such officer without having jurisdiction to make assessment in such case.

Information to be furnished under Section 16

72. (*1*) Any [10]registered or certified dealer who does any of the acts referred to in clause (*a*), (*b*) or (*c*) of section 16 shall inform the appropriate Commercial Tax Officer within fourteen days of doing the act which is required to be reported.

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[1]Inserted by Bengal Government, Finance Department, notification No. 241-F.T., dated the 4th July 1945.

[2]Substituted by Bengal Government, Finance Department, notification No. 507-Taxn., dated the 11th January 1946.

[3]Substituted by West Bengal Government, Finance Department, notification No. 1261-F.T., dated the 15th June 1954.

[4]Inserted by Bengal Government, Finance Department, notification No. 6546-Taxn., dated the 24th April 1946.

[5]See footnote 6 on Page 161.

[6]Substituted by West Bengal Government, Finance (Taxation) Department, notification No. 239-F.T.. dated the 11th February 1953.

[7]Inserted by Bengal Government, Finance Department, notification No. 507-Taxn., dated the 11th January 1946.

[8]Inserted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[9]Inserted by West Bengal Government, Finance Department, notification No. 1190-F.T., dated the 22nd May 1950.

[10]Substituted by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

(*2*) If the information referred to in sub-rule (*1*) relates to a branch of any business located outside the jurisdiction of the Commercial Tax Officer a copy of the information and of any orders passed thereon shall be forwarded to the Commercial Tax Officer within whose jurisdiction the branch is situated.

[1]72A. When a dealer removes his place of business or chief place of business from the jurisdiction of one assessing authority to that of another, the assessment of such dealer for any period prior to the date of such removal shall be made by the Assessing-authority to whose jurisdiction the dealer removes his place of business or chief place of business, as the case may be, and, for that purpose, such Assessing authority may continue any pending proceedings or institute fresh proceedings for assessment:

Provided that the Commissioner may if he so thinks fit in any case direct that any such assessment shall be made by the Assessing-authority within whose jurisdiction the dealer had his place of business or chief place of business, as the case may be, before the removal.

73. When any [2]registered or certified dealer dies his legal representative shall inform the appropriate Commercial Tax Officer within thirty days from the death of the dealer.

Appeals, Revision and Review

74. An appeal against an order of assessment passed by a Commercial Tax Officer shall lie to the Assistant Commissioner and an appeal against an order of assessment passed by an Assistant Commissioner shall lie to the Commissioner. An appeal against an order of assessment passed by the Commissioner shall lie to the Board of Revenue.

[3]74A. The Commissioner may, if in any case he thinks fit so to do, transfer any appeal or application for revision or review from the file of one Assistant Commissioner to that of another and thereupon the Assistant Commissioner to whose file the appeal or application is so transferred shall proceed with and dispose of the appeal or application, as the case may be, as if it had been duly filed before him.

[4]75. A memorandum of appeal shall be in duplicate, and may be presented to the appellate officer by the appellant or by an agent duly authorised by him or may be sent to the appellate officer by post.

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[1]Inserted by West Bengal Government, Finance Department, notification No. 895-F.T., dated the 17th June 1948.

[2]See footnote 10 on Page 162.

[3]Inserted by West Bengal Government, Finance Department, notification No. 580-F.T., dated the 18th March 1954.

[4]Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

76. The memorandum of appeal—

(*i*) shall contain the following particulars:—

(*a*) the date of the order appealed against;

(*b*) the name and designation of the officer who passed the order;

(*c*) the grounds of appeal briefly but clearly set out;

[1](*d*) the date of the receipt of the notice issued under sub-section (*3*) of section 11 in respect of the assessment appealed against;

[1](*e*) the amount of tax admitted to be due from the appellant;

(*ii*) shall be accompanied by a certified copy of the order appealed against;

(*iii*) shall be endorsed by the appellant or by an agent authorised in writing in this behalf by the appellant, as follows:—

[2](*a*) that such amount of tax as the appellant admits to be due from him has been paid; and

(*b*) that to the best of his knowledge and belief the facts set out in the memorandum are true;

(*iv*) shall be signed by the appellant or by an agent authorised in writing in this behalf by the appellant and shall be accompanied by the fee prescribed in rule 85;

[1](*v*) shall, as far as possible, be in Form XXI.

[1]*Explanation.*—The original copy of the memorandum of appeal shall, after being verified in the manner indicated therein, be signed by the dealer or by his authorised agent in this behalf.

[3]76A. A petition of appeal, review or revision shall, unless sent by post, be filed before the appropriate authority ordinarily within the first five working hours on any working day.

[4]77. If the appellant fails to comply with the requirements either of clause (*iii*) or (*iv*) of rule 76 the appeal shall be summarily rejected, and it may be so rejected if he fails to comply with the requirements of clause (*i*), clause (*ii*) or clause (*v*) of that rule after giving the appellant such opportunity as the appellate officer thinks fit to amend the memorandum of appeal so as to bring it into conformity with such requirements.

78. If the appellate officer does not reject the appeal summarily he shall fix a date for hearing the appellant or his agent.

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[1]Inserted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[2]Substituted by Bengal Government, Finance Department, notification No. 507-Taxn., dated the 11th January 1946.

[3]Substituted by West Bengal Government, Finance Department, notification No. 3929-F.T., dated the 31st October 1966.

[4]See footnote 4 on Page 163.

79. Before any person empowered under section 20 passes any order in appeal, revision or review likely to affect any person adversely he shall send to such person a notice in Form IX (unless such person is the appellant or applicant for revision or review, as the case may be), fixing a place and time, ordinarily not earlier than fifteen days for hearing any representation which such person may wish to make.

[1]79A. Where the powers of the Commissioner under sub-section (*3*) of section 20 to revise any order passed under the Act by a Commercial Tax Officer has been delegated under section 15 to an Assistant Commissioner, an application for revision of such order shall always be made to such Assistant Commissioner in the first instance.

[2]80. (*1*) The provisions of rules 76 and 77 shall apply *mutatis mutandis* to every application for revision or review:

Provided that the provisions of sub-clause (*a*) of clause (*iii*) of rule 76 shall not apply to an application for revision or review of any order other than an order of assessment made under section 11 of the Act [3][and that the provisions of clause (*v*) of rule 76 shall not apply to an application for revision or review;].

[4](*2*) No application for review of an order shall be entertained unless it is presented within thirty days from the date of such order and no application for revision of an order shall be entertained unless it is presented within sixty days from the date of such order:

Provided that an application for review or revision may, after the period so specified, be entertained if the applicant satisfies the authority to which such application is made that he had sufficient cause for not presenting the application within such period.

[3](*3*) When an application is made by a dealer for revision of an order passed on appeal against an order of assessment or penalty or both, the application shall be filed in duplicate and shall, as far as possible, be made in Form XXII.

Explanation.—The original copy of the application for revision shall, after being verified in the manner indicated therein, be signed by the dealer or by his authorised agent in this behalf.

[3](*4*) An application for revision, other than an application referred to in sub-rule (*3*), shall be filed in duplicate, the original copy being verified and signed in the manner provided in sub-rule (*1*).

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[1]Inserted by West Bengal Government, Finance Department, notification No. 609-F.T., dated the 29th April 1948.

[2]Substituted by Bengal Government, Finance Department, notification No. 507-Taxn., dated the 11th January 1946.

[3]Inserted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

[4]Substituted by Bengal Government, Finance Department, notification No. 183-F.T., dated the 17th May 1945.

[1](5) The Commissioner or any other authority to whom power in this behalf may be delegated by the Commissioner may, subject to such conditions as may be prescribed, revise any assessment made or order passed by any person subordinate to him.

In rule 80 of the said rules,—

(i) to sub-rule (5), after the existing proviso, add the following further proviso, namely:—

"Provided further that where such authority considers it necessary to revise any assessment made or order passed under the Act in consequence of an order passed under any other Sales Tax law of the State or the Union revising or reviewing an assessment made under that law in respect of the same dealer, such authority may revise such assessment or order at any time within four years from the date of the order passed under other Sales Tax law:

Provided that any assessment made or order passed under the Act before the commencement of the Bengal Finance (Sales Tax) (West Bengal Amendment) Act, 1950, may be revised by such authority at any time within four years from the commencement of the said Amendment Act if the time within which an appeal or application for revision, as the case may be, may be made has expired.

[1](6) The Commissioner or any other authority appointed under the Act shall not, of his own motion, review any assessment made or order passed under the Act or the rules thereunder if—

(i) the time within which

(ii) in sub-rule (6), after the existing proviso, add the following further proviso, namely:—

"Provided further where such authority considers it necessary to review any assessment made or order passed under the Act in consequence of an order passed under any other Sales Tax law of the State or the Union revising or reviewing an assessment made under that law in respect of the same dealer, such authority may review such assessment or order at any time within four years from the date of the order passed under other Sales Tax law.".

four years from the commencement of the said Amendment Act if the time within which an application for review may be made has expired.

[2]80A. The appellate or revisional authority may, before finally disposing of the matter, make such inquiry or cause such inquiry to be made by such officer as it may think fit.

[3]80B. Pending the final decision of an appeal or application for revision, the recovery of [4][any tax assessed or penalty imposed under the Act] and not admitted by the assessee to be due from him, shall be stayed, if so directed by the appellate or revisional authority, and not otherwise, on such terms or conditions as may be specified in the direction.

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[1]See footnote 3 on Page 165.

[2]Inserted by West Bengal Government, Finance Department, notification No. 322-F.T., dated the 10th March 1948.

[3]Inserted by West Bengal Government, Finance Department, notification No. 850-F.T., dated the 12th June 1948.

[4]The words within the square brackets were substituted for the words "any tax, assessed under the Act", by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

81. (*1*) When the Commissioner or any other officer reviews any order under sub-section (*4*) of section 20 he shall record his reasons in writing.

(*2*) When any Commercial Tax Officer reviews any order he shall send a copy of the order and of the statement of reasons to the Assistant Commissioner.

No officer below the rank of Commissioner shall review any order which has been passed by any of his predecessors-in-office; if it is considered necessary to modify any such order application for revision is to be made to the next higher authority.

83. A copy of any order passed upon any appeal or application for revision shall be sent to the officer whose order forms the subject-matter of the appeal or revision proceedings.

Service of Notices

[1]84. (*1*) Any notice issued under the provisions of the Act or these rules may be served on a dealer by any of the following methods, namely:—

(*i*) personally upon the addressee, if present;

(*ii*) by messenger;

(*iii*) by registered post:

Provided that if the authority issuing the notice is satisfied that an attempt has been made to serve a notice by any one of the above-mentioned methods and the dealer is avoiding service or that for any other reason the notice cannot be served by any of the above mentioned methods, the said authority may, after recording his reasons for so doing, cause such notice to be served by affixing a copy thereof in some conspicuous place in his office and also upon some conspicuous part of the last notified place of business of the dealer, and a notice so served shall be deemed to have been duly served.

(*2*) When a notice is sent by registered post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.

Fees

[2]85. The following fees shall be payable:—

(*i*) upon a memorandum of appeal against, or upon an application for revision or review of, an order of assessment—Five *per cent.* of the amount of tax

[1]Substituted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[2]Substituted by Bengal Government, Finance Department, notification No. 183-F.T., dated the 17th May 1945.

in dispute (to the nearest rupee, subject to a minimum of one rupee and to a maximum of one hundred rupees);

(*ii*) upon an application for revision of any order other than an order of assessment when presented to the Board of Revenue—Rs. 50;

(*iii*) upon an application for revision or review of any order other than an order of assessment when presented to the Commissioner, any Assistant Commissioner or any Commercial Tax Officer, as the case may be—Rs. 25;

(*iv*) upon any other miscellaneous application or petition for relief—Re. 1.

Explanation.—In this rule—

(*a*) "order of assessment" means an order of assessment made under section 11 of the Act;

(*b*) "the amount of tax in dispute" means the difference between the amount of tax demanded and the amount admitted by the dealer to be payable.

[1]86. No fee shall be payable in respect of any objection, written or verbal, made in reply to a notice in Form VI under section 11, nor in respect of any spontaneous application which asks only for information or which does not seek any specific relief.

87. All fees payable under the Act or the Rules shall be paid in court-fee stamps; no fees shall be payable in cash.

Payment of Composition Money

[2]88. (*1*) When any officer compounding any offence under section 23 accepts under that section any sum from any dealer by way of composition of such offence, he shall issue an order, in Form X directing the officer in charge of the appropriate Government Treasury to receive on his behalf the sum specified in the order, and he shall make the order over to the dealer for presentation at the Treasury at the time of payment, and shall send a copy of the order to the officer in charge of the Treasury.

(*2*) The officer compounding the offence shall also fix a date on which the dealer shall produce before such authority as he may direct a receipted challan in proof of payment.

[1]Amended by West Bengal Government, Finance Department, notification No. 17-F.T., dated the 6th January 1953.

[2]Substituted by Bengal Government, Finance Department, notification No. 507-Taxn., dated the 11th January 1946.

[1]FORM IA

For Dealers with only one place of business in West Bengal

(*See* rule 4)

To

THE COMMERCIAL TAX OFFICER OF THE.....CHARGE.

Application for Compulsory/Voluntary Registration under section 7 or 8 of the Bengal Finance (Sales Tax) Act, 1941

I,....., son of....., [2]Proprietor/ Partner/Karta/Principal Officer/Director/Managing Director, on behalf of the persons whose particulars are given on the reverse/Hindu Undivided Family/ Government/Company carrying on the business known as.....situated at .....in Corporation Ward No.....(for Calcutta only), hereby apply on behalf of the said business for a certificate of registration under the Bengal Finance (Sales Tax) Act, 1941. The business is—

wholly[3]
mainly
partly
partly
partly

The municipal trade licence number of the business is.....and the said licence was first issued on.....and the date of its last renewal is.....

The proprietor or any partner of, or any other person having an interest in the business has interest in no other business anywhere in India/has interest in the following other business in India:—

Name of the proprietor, partner or other person	Names and particulars of the business	Addresses of the places of business

The business in respect of which this application is made has been registered with the Registrar of Joint Stock Companies, West Bengal (if registered in any other State, name of such State), on.....

We are members of.....(here insert the name of the Chamber of Commerce or Trade Association of which the dealer is a member).

We keep our accounts in the.....language.

[1]Substituted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[2]Strike out whichever is not applicable.

[3]Enter here whether business is agriculture, horticulture, mining, manufacturing, wholesale or retail distribution, contracting or catering or a combination of one or more of them.

(Form IA *contd.*)

The name and address of the proprietor/partners of the business/all persons having any interest in the business together with their age, father's name, etc., are shown in the statement below (to be filled in if the applicant is not a company incorporated under the Companies Act, 1956 or under any other law):

Serial No. (1)	Name of the proprietor/partner/or other person in full (2)	Father's/ Husband's name (3)	Age (4)	Extent of interest in the business (5)	Present address (6)	Permanent address (7)	Signature (8)	Signature and address of witness attesting signature in column (8) (9)
1								
2								
3								
4								
5								
6								
6								
7								
8								
9								
10								
etc.								

We observe.....[1]calendar and for purposes of accounts our year runs from the.....day of.....to the.....day of..... ..... Our gross turnover for the period from the commencement of the current year to.....was Rs. (in figures).....[Rupees (in words).....] and that during the preceding year was Rs. (in figures) .....[Rupees (in words).....].

We make up our accounts of sales up to date at the end of every [2]month/quarter/ half-year/year. We have.....warehouses as detailed below:—

Location of warehouses (if any):

The following classes of goods are ordinarily purchased by us:—

(*a*) For purposes of manufacture in West Bengal.

(*b*) For resale in West Bengal.

We manufacture in West Bengal for sale the following classes of goods:

We do/do not import goods direct from overseas/other State than West Bengal.

Our annual taxable turnover is estimated to be.....*per cent.* of our gross annual turnover.

The above statements are true to the best of my knowledge and belief.

[3]Signature. .....

Designation. . . . .

Dated.....

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[1]Enter here English, Bengali, Fasli, Hijra or Marwari.

[2]Strike out portion or paragraph whichever is not applicable.

[3]The application shall be signed in the manner prescribed in rule 4.

[1]FORM IB

For Dealers having more than one place of business in West Bengal

(*See* rule 4)

To

THE COMMERCIAL TAX OFFICER OF THE.....CHARGE.

Application for Compulsory/Voluntary Registration under section 7 or 8 of the Bengal Finance (Sales Tax) Act, 1941

I,....., son of....., [2]Proprietor/Partner/Karta/Principal Officer/Director/Managing Director, on behalf of the persons whose particulars are given on the reverse/Hindu Undivided Family/..... Government/Company carrying on the business known as....., whose head office in West Bengal is situated at.....in Corporation Ward No.....(for Calcutta only), hereby apply on behalf of the said business for a certificate of registration under the Bengal Finance (Sales Tax) Act, 1941. The business is—

[3]wholly
mainly
partly
partly
partly

The municipal trade licence number of the business is.....and the said licence was first issued on.....and the date of its last renewal is.....

The proprietor or any partner of, or any other person having an interest in, the business has interest in no other business anywhere in India/has interest in the following other businesses in India:—

Name of the proprietor, partner or other person	Names and particulars of the business	Addresses of the places of business

The business in respect of which this application is made has been registered with the Registrar of Joint Stock Companies, West Bengal (if registered in any other State, name of such State), on.....

We are members of.....(here insert the name of the Chamber of Commerce or Trade Association of which the dealer is a member).

We keep our accounts in the.....language.

[1]Substituted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[2]Strike out whichever is not applicable.

[3]Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale or retail distribution, contracting or catering or a combination of any two or more.

The name and address of the proprietor/partners of the business/all persons having any interest in the business together with their age, father's name, etc., are shown in the statement below (to be filled in if the applicant is not a company incorporated under the Companies Act, 1956, or under any other law):

(Form IB *contd.*)

Serial No. (1)	Name of proprietor/ partner or other person in full (2)	Father's/ Husband's name (3)	Age (4)	Extent of interest in the business (5)	Present address (6)	Permanent address (7)	Signature (8)	Signature and address of witness attesting signature in column (8) (9)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
etc.								

We observe the..... [1]calendar and for purposes of accounts our year runs from the.....day of.....to the .....day of..... Our gross turnover for the period from the commencement of the current year to.....was Rs. (in figures).....[Rupees (in words).....], and that during the preceding year was Rs. (in figures).....[Rupees (in words).....].

We make up our accounts of sales up to date at the end of every [2]month/quarter/half-year/year. We have.....warehouses as detailed below:—

Location of warehouses (if any).

The following classes of goods are ordinarily purchased by us:—

(*a*) For purposes of manufacture in West Bengal.

(*b*) For resale in West Bengal.

We manufacture in West Bengal for sale the following classes of goods:

We do/do not import goods direct from overseas/other State than West Bengal.

Our annual taxable turnover is estimated to be.....*per cent.* of our gross annual turnover.

Complete list of additional place of business of the applicant:

The above statements are true to the best of my knowledge and belief.

[3]Signature.....

Designation.....

Dated.....

---

[1]Enter here English, Bengali, Fasli, Hijra or Marwari.

[2]Strike out portion or paragraph whichever is not applicable.

[3]The application shall be signed in the manner prescribed in rule 4.

[1]FORM IC

(*See* rule 4A)

Declaration for application for Compulsory/Voluntary Registration under section 7 or section 8 of the Bengal Finance (Sales Tax) Act, 1941

To

THE COMMERCIAL TAX OFFICER OF THE.....CHARGE.

I,....., son of....., on behalf of the dealer carrying on the business known as....., situated at....., hereby declare that the following goods or classes of goods are ordinarily purchased by the dealer named above, namely:—

(*a*) For resale in West Bengal.....

(*b*) For use in the manufacture in West Bengal of goods for sale.

(*c*) For use in the packing of goods of the class or classes specified in (*a*) and (*b*) above.....

The above statements are true to the best of my knowledge and belief.

Name of the applicant in full

Signature.....

Dated..... Status in relation to the dealer.....

[1]Inserted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

[1]FORM IIA

(*See* rule 6)

Certificate of Registration for Dealer having only one place of business in West Bengal

No..... Charge.....

This is to certify that the dealer.....carrying on business under the trade name of.....having the place of business situated at .....has/have been registered under the Bengal Finance (Sales Tax) Act, 1941. The business is—

[2]wholly
mainly
partly
partly

Sales of the following goods to this dealer will be free of tax:

(*a*) For purposes of manufacture in West Bengal.

(*b*) For resale in West Bengal.

The dealer's year runs from the.....day of.....to the..... day of.....:....., and return in Form III/IIIA is to be furnished by the dealer monthly/quarterly/annually by the.....day of.....

Tax is payable annually/quarterly/monthly.

The dealer keeps no separate warehouse/a warehouse at.....

Signed.....

Dated..... Commercial Tax Officer

[1]Substituted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

[2]Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale or retail distribution, contracting or catering or a combination of any two or more.

*FORM IIB

Certificate of Registration for Dealer having more than one Place of Business in West Bengal

(*See* Rule 6)

No..... Charge.....

This is to certify that the dealer.....carrying on business under the trade name of.....having the Head Office in West Bengal situated at.....has/have been registered as a dealer under the Bengal Finance (Sales Tax) Act, 1941. The business is—

†wholly
mainly
partly
partly
partly

The dealer has additional places of business and warehouses as listed below. Sales of the following goods to this dealer will be free of tax:

(*a*) For purposes of manufacture in West Bengal. (*b*) For resale in West Bengal.

The dealer's year runs from the.....day of.....to the..... day of....., and returns in Form III/IIIA are to be furnished by the dealer monthly/quarterly/annually by the.....day of.....

Tax is payable annually/quarterly/monthly.

Signed. .....
Dated. Commercial Tax Officer.

Additional places of business:

Warehouses at:

The Commercial Tax Officer will put his signature against the last name entered, at the time of issuing the certificate and against any subsequent excisions or additions.

*Substituted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961.

†Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale or retail distribution, contracting or catering or a combination of any two or more.

*FORM III

Return of Sales Tax Payable for the †Year/Quarter/Month ending the .....day of.....

(*See* Rules 17 to 27C and 48)

Name of dealer.....carrying on business under the trade name of.....

Address of dealer.....

Dealer's Certificate No.....

	Rs.	Rs.
Total cash receipts on account of—		
1. Sales of goods.		
Less—		
2. Cost of freight, delivery or installation on sales made during the period when separately charged to customer.		
Turnover ...		
Deductions on account of sales effected during the return period made by virtue of—		
3. Section 5(2)(*a*)(*i*), i.e., goods included in Schedule I.		
4. Section 5(2)(*a*)(*ii*), i.e., specified goods sold to registered dealers.		
5. Sections 5(2)(*a*)(*iii*) and 5(2)(*a*)(*iv*) or rule 3		
6. Section 5(2)(*a*)(*v*), i.e., sales of goods which have not taken place in West Bengal, or have taken place in the course of inter-State trade or commerce or in the course of import into, or export out of the territory of India.		
7. Section 5(2)(*a*)(*va*), i.e., goods specified in section 14 of the Central Sales Tax Act, 1956, where tax has already been paid on account of a prior sale in West Bengal.		
Balance ...		

*Substituted by West Bengal Government, Finance Department, notification no. 786-F.T., dated the 14th March 1961 and amended by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

†Strike out whichever is not required.

(Form III *contd.*)

Rs. Rs.

8. Break-up of the balance according to the rate of tax leviable—

A. Sales of gold.

B. Sales of gold ornaments manufactured showing separately the value of gold and cost of manufacture.

C. Sales of goods specified in section 14 of the Central Sales Tax Act, 1956.

D. Sales of goods included in Schedule II.

E. Sales of goods other than those referred to at A-D above.

9. Computation of taxable turnover and tax payable:—

Amount specified at 8 above	*Deduction under section 5(2)(*b*)	Taxable turnover	*Tax payable
A. Rs.....	At ½ per cent. Rs.....	Rs.....	At ½ per cent. Rs.....
B. Rs.....	At 1 per cent. Rs.....	Rs.....	At 1 per cent. Rs.....
C. Rs.....	At 2¼ per cent. Rs.....	Rs.....	At 3 per cent. Rs.....
D. Rs.....	At 9 per cent. Rs.....	Rs.....	At 10 per cent. Rs.....
E. Rs.....	At 5½ per cent. Rs.....	Rs.....	At 6 per cent. Rs.....
	Total.....	Rs.....	Rs.....

10. Estimate framed under rule 32.

11. Amount of instalments paid under rule 33(*1*).

12. Net balance of tax payable.

The above statement is true to the best of my knowledge and belief.

Sd. .....

Dated.....19 . (Dealer).

N. B.—Items 10-11 to be filled in only by dealers referred to in rule 31.

*Changes in rates of tax and deductions allowable consequent upon amendments effected by West Bengal Act XIV of 1963, West Ben. Ord. V of 1966 and West Ben. Ord. XIII of 1966 have been incorporated in the Form pending amendment.

*FORM IIIA

Return of Sales Tax Payable for the †Year/Quarter/Month ending the .....day of.....

(*See* Rules 17, 26A and 27C)

Name of dealer.....carrying on business under the trade name of.....

Address of dealer.....

Dealer's Certificate No.....

	Rs.	Rs.
Total value payable to a dealer in respect of—		
1. Sales of goods during the period.		
Less—		
2. (*a*) Cost of freight, delivery or installation on sales made during the period when separately charged to customer.		
(*b*) Cash discount allowed during the period when separately shown.		
Turnover ...		
Less—		
Deductions under section 5(*2*)(*a*) on account of sales effected during the return period—		
3. Clause (*i*)—of goods included in Schedule 1.		
4. Clause (*ii*)—of specified goods to registered dealers.		
5. Clauses (*iii*) and (*iv*) or under rule 3.		
6. Clause (*v*)—of goods not to have taken place in West Bengal, or to have taken place in the course of inter-State trade or commerce or in the course of import into, or export out of, the territory of India.		
7. Clause (*va*)—of goods specified in section 14 of the Central Sales Tax Act, 1956, on a prior sale whereof in West Bengal due tax is paid.		
Balance ...		

*Substituted by West Bengal Government, Finance Department, notification No. 786-F.T., dated the 14th March 1961 and amended by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

†Strike out whichever is not required.

(Form IIIA *contd.*)

	Rs.	Rs.
8. Break-up of the balance according to the rate of tax leviable—		
A. Sales of gold		
B. Sales of gold ornaments manufactured showing separately the value of gold and cost of manufacture.		
C. Sales of goods specified in section 14 of the Central Sales Tax Act, 1956.		
D. Sales of goods included in Schedule II.		
E. Sales of goods other than those referred to at A-D above.		

9. Computation of taxable turnover and tax payable—

Amount specified at 8 above	*Deduction under section 5(2)(*b*)	Taxable turnover	*Tax payable
A. Rs.....	At ½ per cent. Rs.....	Rs.....	At ½ per cent. Rs.....
B. Rs.....	At 1 per cent. Rs.....	Rs.....	At 1 per cent. Rs.....
C. Rs.....	At 2½ per cent. Rs.....	Rs.....	At 3 per cent. Rs.....
D. Rs.....	At 9 per cent. Rs.....	Rs.....	At 10 per cent. Rs.....
E. Rs.....	At 5½ per cent. Rs.....	Rs.....	At 6 per cent. Rs.....

Total..... Rs..... Rs.....

10. Estimate framed under rule 32

11. Amount of instalments paid under rule 33(1)

12. Net balance of tax payable.....

The above statement is true to the best of my knowledge and belief.

Dated.....19 .

Sd.....
(Dealer).

N. B.—Items 10-11 to be filled in only by dealers referred to in rule 31.

*Changes in rates of tax and deductions allowable consequent upon amendments effected by West Ben. Act. XIV of 1963, West Ben. Ord. V of 1966 and West Ben. Ord. XIII of 1966 have been incorporated in the Form pending amendment.

FORM IV

*(*Omitted*)

FORM V

(*See* Rule 34)

To

.....(*dealer*)

of.....

.....

The amount of sales tax annually payable by you is estimated to be Rs..... (Rupees.....). Hereby take notice that during the current year, and thereafter until otherwise directed by a fresh notice in this behalf, you should pay †two/three‡ instalments of Rs..... (Rupees.....) each by the.....day respectively of..... ....., and.....and before furnishing the return in Form III such further amount as will make the sum of your tax payments for the †half-year/‡year equal to the amount shown in the return to be payable for the †half/‡whole year.

(in figures) (in words) (in figures) (in words)

Signed.....
Commercial Tax Officer
.....Charge

Dated.....

*Omitted by West Bengal Government, Finance Department, notification No. 247-F.T., dated the 23rd February 1948.

†For dealers who furnish half-yearly returns.

‡For dealers who furnish annual returns.

*FORM VI

Notice under Sections 11 and 14(1) of the Bengal Finance [Sales Tax] Act, 1941

(*See* Rule 49)

To

.....(*dealer*),

.....(*address*)

Whereas—

†(*a*) You, a dealer registered under Certificate No....., have not furnished return for the †year/†half-year/†quarter/†month ending the..... day of.....;

†(*b*) I am not satisfied that the return filed by you for the †month/†quarter/†half-year/†year ending the.....day of..... is correct and complete;

†And whereas it appears to me to be necessary to make an assessment under sub-section (*1*) of section 11 of the Bengal Finance (Sales Tax) Act, 1941, in respect of the above mentioned period;

†(*c*) ‡(*omitted*) and §whereas I am satisfied on information which has come into my possession that you have been liable to pay tax under the Bengal Finance (Sales Tax) Act, 1941, in respect of the period commencing on..... and ending with.....but that you have ¶failed to get yourself registered;

†And whereas it appears to me to be necessary to make an assessment under sub-section (*2*) of section 11 of the said Act in respect of the above mentioned period and all subsequent periods;

You are hereby directed to attend in person or by an agent at (place) ..... on (date).....at (time).....

*Substituted by notification No. 372-F.T., dated the 4th October 1945.

†Strike out phrases or paragraphs not applicable.

‡Amended by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

§Substituted by Bengal Government, Finance Department, notification No. 15090-Taxn., dated the 27th November 1946.

¶Substituted by West Bengal Government, Finance Department, notification No. 1840-F.T., dated the 21st August 1952.

and there to produce, or cause there to be produced, at the said time and place the accounts and documents specified below for the purpose of such assessment, together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof

*and

to show cause on that date and at that time why in addition to the amount of **[tax to be assessed on you for the period.....to..... a penalty not exceeding one and a half times the amount should not be imposed on you under *[sub-section (*1*) †[ ]of section 11 of the said Act.]

In the event of your failure to comply with this notice, I shall ††assess under section 11 of the Bengal Finance (Sales Tax) Act, 1941, to the best of my judgment without further reference to you.

Assistant Commissioner, *Circle*

Commercial Tax Officer, *Charge*

Dated.....

[Failure without sufficient cause to submit a return as required by sub-section (*2*) of section 10 or submission of a false return renders a dealer liable to prosecution under section 22 of the Act.]

[*Particulars of accounts and documents required*]

*Strike out phrases or paragraphs not applicable.

**Amended by West Bengal Government, Finance Department, notification No. 2115-F.T., dated the 19th September 1949.

†The words and figures "/sub-section (*2*)" were deleted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

††Deleted by West Bengal Government, Finance Department, notification No. 2115-F.T., dated the 19th September 1949.

*FORM VII

Notice of Assessment under Section 11 of the Bengal Finance [Sales Tax] Act, 1941

(*See* Rule 55)

To

.....(*dealer*)

of.....(*address*).

In continuation of the notice in Form VI served on you on the .....day of.....19 /With reference to your petition of appeal/**revision, dated the.....day of..... 19 before the **Assistant Commissioner of Commercial Taxes,..... ...../**Commissioner of Commercial Taxes, [†West] Bengal, you are hereby informed that your taxable turnover for the **year/**half-year/ **quarter ending the.....day of.....has been ‡assessed at Rs..... (Rupees.....) and accordingly tax amounting to Rs.....(Rupees..... .....) (1) is payable by you; ‡[further, under sub-section (*1*) of section 11] of the Act you are to pay Rs..... (Rupees.....) (2) as penalty.

(in figures) (in words) (in figures) (in words) (in figures) (in words)

You are hereby directed to pay the sum of Rs..... (Rupees.....) (3) (as per details below) into the **Calcutta Collectorate Treasury/**Reserve Bank, Calcutta/**Government Treasury at.....on or before (date).....and to produce the receipt in proof of the payment before the undersigned not later than the.....

(in figures) (in words)

*Amended by Bengal Government, Finance Department, notifications No. 125-F.T., dated the 27th March 1944, and No. 15090-Taxn., dated the 27th November 1946.

**Strike out phrases or paragraphs not applicable.

†Inserted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

‡As amended by West Bengal Government, Finance Department, notification No. 2115-F.T., dated the 19th September 1949.

[The

day of.....failing which the said sum of

Rs..... (Rupees.....)
(in figures) (in words)
will be recoverable from you as an arrear of land revenue *[payable to the collector and a penalty not exceeding the amount of tax payable by you may be imposed upon you under sub-section (*4B*) of section 11.]

	Rs.
**(1) Tax payable	...
(2) Penalty under section 11(*1*)	...
†(3)	
‡Less {Tax paid / Penalty paid	
(4) Tax due	
*(5) Penalty due	
Excess	

**Assistant Commissioner

(Seal) **Commercial Tax Officer

Address..... .....(Circle)**

Dated..... .....(Charge)**

*Inserted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated 12th August 1961.

**See footnote ** and ‡ on Page 185.

†Omitted.

‡Substituted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated 12th August 1961.

*FORM VIIA

[*See* Rule 55A (*1*)]

Notice for Showing Cause against Imposition of Penalty under Section 11(4B) of the Bengal Finance (Sales Tax) Act, 1941

To.....(Dealer)

.....(Address)

Whereas you, a dealer registered under Certificate No..... have defaulted in making payment of the tax for the year/quarter/month ending .....payable by you under the Bengal Finance (Sales Tax) Act, 1941, by the date fixed for the payment thereof;

And whereas it appears necessary to levy on you a penalty under section 11 (*4B*) of the said Act amounting to Rupees..... (in figures)

(Rupees.....(in words));

You are hereby directed to attend in person or by an agent at (place)..... on (date).....at (time).....and to show cause on that date and at that time why a penalty not exceeding Rs..... (in figures) (Rupees..... (in words)) shall not be levied on you under section 11 (*4B*) of the said Act.

In the event of your failure to comply with this notice, the penalty as indicated above shall be levied without further reference to you.

Assistant Commissioner, ...Circle

Commercial Tax Officer, ...Charge

Date.....

*Inserted by West Bengal Government Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

*FORM VIIB

[*See* Rule 55A (*2*)]

Notice of Demand of Penalty under Section 11 (4B) of the Bengal Finance (Sales Tax) Act, 1941

To.....(Dealer)

.....(Address)

Whereas you have defaulted to make payment of the sum of Rs. (in figures) (Rupees.....(in words)), being the †balance of tax/tax assessed under section 11 of the Bengal Finance (Sales Tax) Act, 1941, within the date fixed for payment thereof;

And whereas by reason of your default to make payment of the amount of arrears of such †balance of tax/tax a further sum of Rs.....(in figures) (Rupees.....(in words)) has been imposed on you as penalty under section 11 (*4B*) of the said Act;

You are hereby directed to pay the sum of Rs.....(in figures) (Rupees.....(in words)) into the †Calcutta Collectorate Treasury/Reserve Bank of India at Calcutta/Government Treasury at.....on or before (date)..... and to produce the receipted challan in proof of such payment before the undersigned not later than the.....day of..... 19.....failing which the sum shall be recoverable from you as an arrear of land revenue.

Dated..... Assistant Commissioner, ...Circle

Address ..... Commercial Tax Officer, ...Charge

*Substituted by West Bengal Government, Finance Department, notification No. 2867-F.T., dated the 5th October 1961.

†Strike out that which is inapplicable.

*FORM VIIC

[*See* Rule 55B (*2*)]

Notice calling for Documents and Objections under Sub-section (1) of Section 5A of the Bengal Finance (Sales Tax) Act, 1941

(Dealer)

To .....

(Undertaking)

of .....(Address)

Registered No .....

Whereas it appears that you after purchasing the goods, namely:

.....

for the purposes referred to in sub-clause †(*ii*)/(*iii*)/(*iv*) of clause (*a*) of sub-section (*2*) of section 5 have made use of the same for other purpose;

And whereas for the aforesaid reason it is necessary to determine the amount of penalty payable by you under section 5A of the Bengal Finance (Sales Tax) Act, 1941;

You are hereby directed to attend in person or by an agent at.....
.....(place) on.....
.....(date) at.....(time) and there to produce, or cause there to be produced, at the said time and place the books of accounts and other documents specified below for examination in connection with such determination of the amount of penalty, together with any written objection which you may wish to prefer and any evidence you may wish to adduce in support thereof. Gist of the order proposed to be passed against you is as follows:

Books of accounts and other documents required to be produced.

†Cash Book, Bank Pass Book, General Ledger, Personal Ledger, Journal, Bill Register, Counterfoil or copies of Bills and Cash Memos., Purchase and Invoice Register, Purchase Vouchers, Counterfoils of Declaration Forms together with Register XXIII, Profit and Loss Account, Balance Sheet for the month/quarter/year which ended on .....

Commissioner/
Officer authorised under rule 55B(*1*)

Dated.....

*Inserted by West Bengal Government, Finance Department, notification No. 2310-F.T. dated the 12th August 1961.

†Strike out whichever is not applicable.

*FORM VIID

[*See* Rule 55B(*4*)]

Notice of Demand under Sub-section (2) of Section 5A of the Bengal Finance (Sales Tax) Act, 1941

(Dealer)

To .....

(Undertaking)

of ..... (Address)

In continuation of the notice in Form VIIC under section 5A of the Bengal Finance (Sales Tax) Act, 1941, served on you on the.....day of.....19.....†with reference to your petition of appeal/revision/review, dated the.....day of..... 19....., before the Commercial Tax Officer/Assistant Commissioner of Commercial Taxes/Commissioner of Commercial Taxes/Board of Revenue, West Bengal, you are hereby informed that the amount payable by you as penalty has been determined at Rs.....
(Rupees.....) (in figures)
(in words)

in respect of the month/quarter/year ending on.....

You are hereby directed to pay the sum of Rs.....
(Rupees.....) (in figures)
(in words)

as per details below into the †Calcutta Collectorate Treasury/Reserve Bank of India at Calcutta/Government Treasury at.....
on or before (date).....and to produce the receipt in proof of the payment before the undersigned not later than the.....day of....., failing which the said sum of Rs.....(Rupees.....)
(in words) (in figures)

shall be recoverable from you as an arrear of land revenue.

Details of payment to be made.

Penalty payable Rs..

Less Paid Rs.....

Penalty Due Rs.....

Excess Rs.....

Commissioner/

Dated. ..... Officer authorised under rule 55B (*1*)

*Inserted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

†Strike out whichever is not applicable.

FORM IX

(*See* Rule 79)

To

.....(*dealer*)

of.....(*address*)

Whereas it is proposed to pass an order to the effect mentioned below, you are hereby informed that if you wish to prefer any objection against such order you should attend either personally or by authorised agent for that purpose at the office of the undersigned at.....on the.....day of.....

Signed ....

Designation

Dated.

Gist of the order proposed to be passed:-

FORM X

(*See* Rule 88)

To

THE OFFICER-IN-CHARGE OF

the Government Treasury at.
*[Calcutta Collectorate Treasury]
the Reserve Bank at Calcutta.

Whereas in accordance with the provision of section 23 of the Bengal Finance (Sales Tax) Act, 1941, I have agreed to accept by way of composition the sum of Rs..... (Rupees.....) from
(in figures) (in words)
.....(dealer) of.....
.....(address), you are hereby directed to receive the said sum on my behalf and to place it to the credit of the State revenues, and to return two receipted challans to the aforesaid dealer [and one copy of the challan to me.]

to.....(the appropriate assessing authority)]†

Signed .....

Commissioner, Commercial Taxes, West Bengal
Assistant Commissioner,.....Circle
Commercial Tax Officer,.....Charge

Dated

Copy forwarded to the Commercial Tax Officer of.

*Inserted by Bengal Government, Finance Department, notification No. 2943-F., dated the 15th December 1941.

†Inserted by Bengal Government, Finance Department, notifications No. 275-F.T., dated the 26th June 1944, and amended by No. 507-Taxn., dated the 11th January 1946.

FORM XI

[*See* Rule 48(*1*)]

To

THE COMMERCIAL TAX OFFICER.

OF THE CHARGE.

We (*.....) are a registered dealer holding registration certificate No.....

We submit our returns in Form III.

We hereby elect that in our case the turnover in relation to any period means the aggregate of the sale-prices or parts of the sale-prices actually received during such period, after deducting the amounts refunded in respect of any goods returned by the purchaser within such period.

Signature .....

Designation .....

Address

Date ...

*State here the full name and style of the business.
The signature shall be made as under rule 4.

FORM XII

[*See* Rule 48(*2*)]

To

THE COMMERCIAL TAX OFFICER

OF THE ..... CHARGE

We* .....

carrying on business of selling and supplying goods in West Bengal at .....

.....are an unregistered dealer. We hereby elect that in our case the turnover in relation to any period means the aggregate of the sale-prices or parts of the sale-prices actually received during such period, after deducting the amounts refunded in respect of any goods returned by the purchaser within such period.

Signature .....

Designation .....

Address .....

Date .....

*State here the full name and style of the business.
The signature shall be made as under rule 4.
Note : Forms XIII—XX are registers not in use now.

FORM XXI

Form of Appeal against an Order of Assessment or Penalty under Section 11 of the Bengal Finance (Sales Tax) Act. 1941

(*See* Rule 76)

To

THE

The.....day of.....19....

(*a*) Period of assessment.....

(*b*) Date of order appealed against.....

(*c*) Name and designation of the officer who passed the order.....

(*d*) (*i*) Amount of tax assessed.....

(*ii*) Amount of penalty imposed.....

Total.

(*e*) Amount of tax admitted.....

(*f*) Amount of tax in dispute.

The petition of..... carrying on business known as..... bearing registration certificate No..... whose only/chief place of business is situated at..... sheweth as follows:—

1. Under the Bengal Finance (Sales Tax) Act. 1941, your petitioner has been assessed for a taxable turnover of Rs.....for the period mentioned above.

2. Under [1][sub-section (*1*) of section 11] of the Act a penalty of Rs..... has been imposed on your petitioner.

3. The notice of demand issued under sub-section (*3*) of section 11 and received on.....is attached hereto.

4. A certified copy of the order appealed against is attached.

5. Your petitioner has paid all tax assessed and penalty imposed under the order appealed against by treasury challan No..... ., dated.

[1]Substituted for words and figures "Sub-section (*1*)/(*2*) "of Section 11" by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

6. Your petitioner's gross turnover and taxable turnover, according to the provisions of the Act, of the business above-mentioned for the period of assessment amounted to Rs.....and Rs....., respectively.

7. Such turnover was the whole turnover of your petitioner during the period of assessment. Your petitioner had no other turnover either taxable or otherwise during the said period.

8. Your petitioner has made a return of his turnover to the office of..... .....under section 10(*2*) of the Act and has complied with all the terms of the notice served on him by ....under section 11 of the Act.

9. Being aggrieved by the afore-mentioned order of..... .....your petitioner begs to prefer this appeal on the following among other

GROUNDS.

(Here enter the grounds on which you rely for the purpose of this appeal.)

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable to tax under the Act or that the assessment may be cancelled and/or remanded to..... ..... for reassessment or that the order of the.....imposing a penalty of Rs.....upon your petitioner may be set aside or that he may be granted such relief or reliefs as may be deemed just and proper.

Verification

I, ..., the petitioner named, in this petition do hereby declare that all tax admitted to be due in respect of the order of assessment appealed against has been paid by treasury challan No....., dated....., and that what is stated herein is true to the best of my knowledge and belief.

*Signature .....

Designation .....

*To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant.

Note.—Strike out whichever phrases or paragraphs are inapplicable.

FORM XXII

Form of Application for Revision under Section 20(3) of the Bengal Finance (Sales Tax) Act, 1941

(*See* Rule 80)

To

THE

The.....day of..... ..19.

(*a*) Date of order against which the application is submitted....

(*b*) Name and designation of the officer who passed the order.....

(*c*) Period of assessment.....

(*d*) (*i*) Amount of tax assessed.....

(*ii*) Amount of penalty imposed.....

Total.....

(*e*) Amount of tax admitted.....

(*f*) Amount of tax in dispute.....

The petition of.....carrying on business known as.....bearing registration certificate No..... whose only/chief place of business is situated at..... .....sheweth as follows:–

1. Under the Bengal Finance (Sales Tax) Act, 1941, your petitioner has been assessed for a taxable turnover of Rs.....for the period mentioned above.

2. Under [1][sub-section (*1*) of section 5A/sub-section (*1*)/(*4B*) of section 11] of the the Act a penalty of Rs.....has been imposed on your petitioner.

3. The notice of demand issued [1][under sub-section (*2*) of section 5A/sub-section (*3*)/(*4B*)] of section 11 and received on.....is attached hereto.

4. A certified copy of the order appealed against is attached.

5. Your petitioner has paid all tax assessed and penalty imposed under the order appealed against by treasury challan No..... ....., dated.....

[1]The words and figures within the box brackets were substituted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated 12th August 1961.

6. Your petitioner's gross turnover and taxable turnover, according to the provisions of the Act, of the business above-mentioned for the period of assessment amounted to Rs.....and Rs....., respectively.

7. Such turnover was the whole turnover of your petitioner during the period of assessment. Your petitioner had no other turnover either taxable or otherwise during the said period.

8. Your petitioner has made a return of his turnover to the office of ....under section 10(*2*) of the Act and has complied with all the terms of the notice served on him by..... .....under section 11 of the Act.

9. Being aggrieved by the afore-mentioned order of..... .....your petitioner begs to prefer this revision petition on the following among other

GROUNDS.

(Here enter the grounds on which you rely for the purpose of this revision petition.)

10. Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable to tax under the Act or that the assessment may be cancelled and/or remanded to.....for reassessment or that the order of the..... imposing a penalty of Rs.....upon your petitioner may be set aside or that he may be granted such relief or reliefs as may be deemed just and proper.

Verification

I, ..., the petitioner, named in this petition, do hereby declare that all tax admitted to be due in respect of the order of assessment appealed against has been paid by treasury challan No..... ....., dated....., and that what is stated herein is true to the best of my knowledge and belief.

*Signature .

Designation

*To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant.

Note.—Strike out whichever phrases or paragraphs are inapplicable.

FORM XXIII

Register of Written Declarations

(*See* Rule 27A)

Receipts			*Issues*					
Date of receipts	Book No.	Serial No..... From....to.....	Date of issue	Book No.	Serial No.	Seller to whom issued*	Purchaser's order, seller's bill and challan No. in reference to which issued	Remarks

*The words and figures "under rule 27(2)" were omitted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

FORM XXIV

*Form of Declaration

(*See* Rules 3(*30*) and 27A)

Counterfoil

Serial No.....

To.....

Declaration given against—

(a) Purchase Order No.....
dated.....

(*b*) Bill/Cash Memo. No.....
dated.....
Amount.....

(*c*) Dealer's challan No.....
dated.....

Dated.....

FORM XXIV

*Form of Declaration

(*See* Rules 3(*30*) and 27A)

Issued to holder of Registration Certificate No.....

Serial No.....

To.....(seller)

Seal of issuing officer

Certified that the goods ordered for in our purchase order No....., dated...../purchased from you as per bill/cash memo. stated below/supplied under your challan No....., dated....., are for †resale in West Bengal/use in manufacture in West Bengal of goods for sale/use in the business of raising Coal in West Bengal; /packing of goods for resale and are covered by my/our registration certificate No.....dated...../use in the generation or distribution of electrical energy wholly in West Bengal/partly in West Bengal and partly outside West Bengal.

‡Date..... No..... Amount.....

Name of the purchasing dealer/undertaking (in full).....
.....

Signature and status of the person signing the declaration.....
.....

Dated.....

Note: In the case of a declaration referred to in clause (*b*) of the proviso to sub-rule (*30*) of rule 3, the words beginning with "are for resale" and ending with "packing] of goods for resale and" and the words beginning with "/use in the generation" and ending with "partly outside West Bengal" shall be omitted.

*Substituted by West Bengal Government, Finance Department, notification No. 786-F.T. dated the 14th March 1961 and amended by notification No. 2310-F.T. dated the 12th August 1961 and by notification No. 2867-F.T. dated the 5th October 1961.

†Strike out whichever is not applicable.

‡Particulars of Bill/Cash Memo.

*FORM XXV

[*See* Rule 16B]

Application for a Special Certificate under Section 7A of the Bengal Finance (Sales Tax) Act, 1941

To

THE COMMERCIAL TAX OFFICER OF THE CHARGE.

I hereby apply for a special certificate to be granted under section 7A of the Bengal Finance (Sales Tax) Act, 1941, in respect of the business, particulars of which are given below:—

1. Name and style of the business.....
2. Address of head office (premises No., Street, Corporation Ward No. [for Calcutta only], town, post office, or Calcutta zonal number).....

3. Address(es) of branch(es), if any.

.....

4. Notified goods dealt in or proposed to be dealt in.....
5. Municipal trade licence No. (if any).....Date of last renewal

6. Textile licence No. (if any).....Date of last renewal

7. Date of registration of the business with the Registrar of Joint Stock Companies (where applicable).....
8. Accounting year followed.....
9. Location of warehouse(s), if any.....
10. Principal place(s) from which notified goods are imported (in case of importers only).....
.....
11. Location of factories or other producing centres (in case of manufacturers or producers).....
.....
12. Particulars of the Chambers of Commerce or Trade Associations, if any, of which the applicant dealer is a member.....

The names and addresses of the proprietors/partners of the business/all persons having an interest in the business together with their age, father's name, etc., have been shown in the statement on the reverse. (To be filled in if the applicant is not a company incorporated under the Indian Companies Act, 1913, or under any Indian law.)

The above statements are true to the best of my knowledge and belief.

Signature .....

Designation .....

Date.....

*Inserted by West Bengal Government, Finance Department, notification No. 2367-F.T., dated the 8th November 1955.

Reverse

Serial No.	Name in full	Father's/Husband's name	Age	Extent of interest in the business	Present address	Permanent address	Signature	Signature and address of witness attesting signature in col. 8
1	2	3	4	5	6	7	8	9
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
etc.								

FORM XXVI

[*See* Rule 16C]

Special Certificate of Registration

Charge/Serial No.

This is to certify that the business, particulars regarding which are furnished below, has been granted a special certificate under section 7A of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941):–

1. Name and style of the business.....

2. Address of the chief place of business.....

3. Address(es) of branch(es), if any...

4. Notified goods dealt in.....

5. The dealer has (a) warehouse(s) at.

6. The dealer has (a) factor(y)/(ies) or producing centre(s) at (in the case of manufacturers or producers).....

Signed

Commercial Tax Officer

Date

Seal

FORM XXVII

Return of Sales Tax Payable for the Month ending the.....day of.....

[*See* Rule 48A(*4*)]

Name of dealer (in full).....

Address of dealer.....

No. of special certificate granted to the dealer.....

	Rupees
1. Total cash receipts/value payable to the dealer on account of all sales of goods ...	
2. Deduct total cash receipt/value payable to the dealer on account of sales of goods other than notified goods	
3. Value of sales of.....(name of notified goods)	
4. Deduct sales of such notified goods purchased by the dealer from registered or other certified dealers.	
(A)	
5. Deduct amount if any included in (A) above but refunded to customers for goods returned	
6. Deduct amount included in (A) above on account of sales in the course of inter-State trade or commerce or sales in the course of export out of the territory of India ...	
(B)	
7. Less 4½ per cent. of (B) ... ... Taxable turnover.....	
8. Tax payable on Taxable Turnover at ¾ths anna in the rupee	
9. Tax paid into the Reserve Bank of India/ Government treasury at.....as per chalan No. ..... dated	

The above statements are true to the best of my knowledge and belief.

Signed .....
(Certified dealer)

Dated.....

(*Note.*—This return shall be signed in the manner provided in rule 16B)

*FORM XXVIII

(*See* Rule 56A)

Notice

To

..... (dealer/undertaking),

of. ..... (address)

With reference to your petition of †review/appeal/revision, dated the..... .....day of. .....196 , before the Commercial Tax Officer ..... ./Assistant Commissioner of Commercial Taxes,...../ Commissioner of Commercial Taxes, West Bengal/Board of Revenue, West Bengal, you are hereby informed that your Taxable Turnover for the †year/half-year/quarter ending the..... day of.....has been assessed on †review/appeal/ revision at Rs..... .(Rupees)

(in words)

and accordingly tax amounting to Rs .... (Rupees ....)

(in words)

(1) is payable by you; further, under sub-section (*1*) of †section 5A/sub-section (*1*)/(*4B*) of section 11 of the Act you are to pay Rs.. ..... (Rupees ....) (2) as penalty.

(in words)

	Rs.	p.
(1) Tax payable		
(2) Penalty under section 11(*1*)		
(3) Penalty under section 11(*4B*) ...		
*(4) Penalty under section 5A(*1*) ...		
Less tax paid		
Tax due		
Excess		

Seal

Address.....

.....

Dated .....

Assistant Commissioner/ Commercial Tax Officer ..... (Circle)/ ..... (Charge)

*As amended by West Bengal Government, Finance Department, notification No. 2310-F.T., dated 12th August 1961.

†Strike out phrases not applicable.

*FORM XXIX

[*See* Rule 3(*4*) and (*5*)]

Declaration No.....

Dated.....

To Messrs .....

.....

[Name and address of selling dealer registered under Bengal Finance (Sales Tax) Act, 1941]

Holder of Registration Certificate No.....under Bengal Finance (Sales Tax) Act, 1941, of.....charge.

Dear Sirs,

†I/We (name).....of (address).....

.....holding Certificate No.....

of the year.....granted under rule †3(*4*)/(*5*) of the Bengal Sales Tax Rules, 1941, hereby declare that †I/We have on.....(date) purchased from you the goods detailed in the statement below (which are specified in the said Certificate) and are required by †me/us for †resale/use in manufacture in West Bengal of goods for †sale/use directly in connection with the raising in West Bengal of coal. The sales are not liable to tax under the Bengal Finance (Sales Tax) Act, 1941, by virtue of the provisions of the said rule †3(*4*)/(*5*).

Yours faithfully,

Signature ...

Name in full

Designation .

*Substituted by West Bengal Government, Finance Department, notification No. 2310-F.T., dated the 12th August 1961.

†Strike out that which is inapplicable.

CHAPTER 5

Notifications under the Bengal Finance (Sales Tax) Act, 1941

GOVERNMENT OF WEST BENGAL

Finance (Taxation) Department

(1)

No. 102-F.T.—12th January, 1951—In pursuance of sub-section (*1*) of section 4 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to appoint the 28th February, 1951, as the date with effect from which every dealer in Cooch Behar whose gross turnover during the year immediately preceding the 1st January, 1951, exceeded the taxable quantum shall be liable to pay tax under the said Act on all sales effected after the said date.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal.

(2)

No. 3-F.T.—3rd January, 1952—In exercise of the power conferred by sub-section (*2*) of section 3A of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to direct that the Additional Commissioner of Commercial Taxes shall have such of the powers and shall be entitled to exercise such of the duties of the Commissioner of Commercial Taxes as are vested in him under section 20 of the said Act.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(3)

No. 2060-F.T.—2nd October, 1954—In pursuance of sub-section (*1*) of section 4 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to appoint the 3rd November, 1954, as the date with effect from which every dealer in Chandernagore whose gross turnover during the year immediately preceding the 2nd October, 1954, exceeded the taxable quantum shall be liable to pay tax under the said Act on all sales effected after the said date.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(4)

No. 1489-F.T.—19th July, 1955—In exercise of the power conferred by sub-section (*2*) of section 3A of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) the Governor is pleased to make the following amendment in notification No. 3-F.T., dated the 3rd January, 1952, namely:—

Amendment

In the said notification, for the words "the Additional Commissioner of Commercial Taxes" the words "an Additional Commissioner of Commercial Taxes" shall be substituted.

2. This notification shall be deemed to have effect and to have always had effect on and from the 26th May, 1955.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(5)

No. 2457-F.T.—21st November, 1955—WHEREAS the Governor is of the opinion that there is appreciable evasion of tax in respect of the goods mentioned below;

NOW, THEREFORE, in exercise of the power conferred by section 4A of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to issue this notification specifying such goods under that section:

THE GOODS REFERRED TO ABOVE

Any type of cloth, manufactured wholly from cotton or manufactured partly from cotton and partly from any other material, not being:—

(*a*) cloth manufactured partly from cotton and partly from wool and containing 40 *per cent.* or more of wool by weight, or

(*b*) cloth prepared on handlooms, or

(*c*) dhooties, lungies or sarees, where the sale price of a dhootie, lungi or saree does not exceed the amount fixed by the State Government in respect of such dhooties, lungies or sarees, as the case may be, under the entry in column 2 of the Schedule to the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), in respect of item 16 of the said Schedule.

By order of the Governor,

B. DAS GUPTA,

Secy. to the Govt. of West Bengal.

(6)

No. 741-F.T.—27th March, 1957—In exercise of the power conferred by sub-section (2) of section 3A of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to direct that an Additional Commissioner of Commercial Taxes shall have such of the powers and shall be entitled to exercise such of the duties of the Commissioner of Commercial Taxes as are vested in him under clause (*ii*) of sub-section (*4a*) of section 7 of the said Act.

By order of the Governor,

B. DAS GUPTA,

Secy. to the Govt. of West Bengal

(7)

No. 400-F.T.—19th February, 1958—In exercise of the power conferred by sub-section (*2*) of section 3A of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to direct that an Additional Commissioner of Commercial Taxes shall have such of the powers and shall be entitled to exercise such of the duties of the Commissioner of Commercial Taxes as are vested in him under the second proviso of sub-section (*4*) of section 11 of the said Act.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal.

(8)

No. 1135-F.T.—7th April, 1962—In exercise of the power conferred by sub-section (*2*) of section 3A of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased hereby to direct that an Additional Commissioner of Commercial Taxes shall have such of the powers and shall be entitled to exercise such of the duties of the Commissioner of Commercial Taxes, as are vested in him under section 9, sub-sections (*1*) and (*2*) of section 11 and sub-sections (*3*) and (*4*) of section 14 of the said Act.

By order of the Governor,
A. M. KUSHARI,
Joint Secretary to the
Government of West Bengal.

(9)

No. 4981-F.T./2P-2/62-ST—10th December, 1962—In exercise of the power conferred by sub-section (*2*) of section 3A of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased hereby to direct that an Additional Commissioner of Commercial Taxes shall have such of the powers and shall be entitled to exercise such of the duties of the Commissioner of Commercial Taxes, as are vested in him under rule 27A(*6*) and rule 70 of the Bengal Sales Tax Rules, 1941.

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal.

PART II

The Bengal Motor Spirit Sales Taxation Act, 1941

(*Corrected up to the 31st January, 1967*)

STATEMENT OF REPEALS AND AMENDMENTS

AMENDED	Bengal Act VII of 1945. Bengal Act XIII of 1946. The India (Adaptation of Existing Indian Laws) Order, 1947. West Bengal Act I of 1948. West Bengal Act XXVII of 1948. The Adaptation of Laws Order, 1950. West Bengal Act XIV of 1954. West Bengal Act XXXII of 1954. West Bengal Act XXXI of 1955. West Bengal Act XVIII of 1957. West Bengal Act IX of 1960. West Bengal Act VII of 1959. West Bengal Act XXX of 1965.
REPEALS	Nil.

NOTE.—In reprinting this Act,—

(1) the amendments made by later Acts have been inserted in their proper places with explanatory foot-notes;

(2) some further foot-notes have been added for convenience of reference.

CHAPTER 6

Bengal Act V of 1941[1]

THE BENGAL MOTOR SPIRIT SALES TAXATION ACT, 1941

(As modified up to the 31st January, 1967)

[*12 June, 1941*]

An Act to provide for the levy of a tax on retail sales of motor spirit in Bengal

WHEREAS it is expedient to further the construction of new roads in Bengal, and therefore to provide for the levy of a tax on retail sales of motor spirit in Bengal;

It is hereby enacted as follows:—

Short title, extent and commencement

1. (*1*) This Act may be called the Bengal Motor Spirit Sales Taxation Act, 1941.

(*2*) It extends to the whole of [2][West Bengal.]

(*3*) It shall come into force on such date[3] as the [4]State Government may, by notification in the *Official Gazette*, appoint.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context—

(*a*) "motor spirit" means any liquid or admixture of liquids which is ordinarily used directly or indirectly as fuel for any form of motor vehicles or stationary internal combustion engine,[5]

[1]For Statement of Objects and Reasons, *see* the *Calcutta Gazette*, dated the 7th November, 1940; the Report of the Select Committee was presented to the Assembly on the 3rd February, 1941; for the Proceedings of the Bengal Legislative Assembly, *see* the Proceedings of the meetings, held on the 28th November, 1940 and 3rd and 4th February and 3rd April, 1941; for Proceedings of the Bengal Legislative Council, *see* the Proceedings of the meetings, held on the 14th February, 4th, 10th and 11th March, 1941.

[2]The words within square brackets were substituted for the word "Bengal" by paragraph 2 of Article 4 of the India (Adaptation of Existing Indian Laws) Order, 1947.

[3]This Act came into force on the 7th day of August, 1941, *vide* Notification No. 1911-F., dated the 4th August, 1941, published in the *Calcutta Gazette*, dated the 7th August, 1941, Part I, page 1902.

[4]The word "State" was substituted for the word "Provincial" by paragraph 4(*1*) of the Adaptation of Laws Order, 1950.

[5]The words "and which has a flashing point below 76 degrees Fahrenheit' have been omitted by section 2 of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1957 (West Bengal Act XVIII of 1957).

[1][*Explanation.*—For the avoidance of doubt, it is hereby declared that in this Act, the expression 'vehicle' means any means of carriage, conveyance or transport, by land, air or water.]

(*b*) "prescribed" means prescribed by rules made under this Act;

(*c*) "retail dealer" means any person who sells or keeps for sale motor spirit for the purpose of consumption by the purchaser;

(*d*) "retail sale" means a sale of motor spirit by a retail dealer for the purpose of consumption by the purchaser;

(*e*) "wholesale dealer" means any person who sells motor spirit, or keeps motor spirit for sale, to retail dealers in such spirit, for the purpose of re-sale or for consumption by such dealers.

Explanation.—A sale of motor spirit by a co-operative society or a club or a firm or any association to one of its members for consumption is a retail sale within the meaning of clause (*d*).

Levy of Tax

3. (*1*) Except as otherwise expressly provided in this Act, there shall be charged and levied on all retail sales of motor spirit effected after the date of commencement of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946, a tax at the rate of [2][12 paise per litre] and such tax shall be payable to the State Government by the retail dealer: Ben. Act XIII of 1946

[3][Provided that—

(*i*) the tax on all retail sales of motor spirit which has

[1]This explanation was added by section 2 of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1955 (West Bengal Act XXXI of 1955). This should be deemed to have always been added.

[2]The words "12 paise per litre" were substituted for the words "nine naye paise per litre" by sec. 2(*a*) of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1965 (West Bengal Act XXX of 1965). The words 'forty naye paise per gallon' were substituted for words 'six annas per gallon' by the Bengal Motor Spirit Sales Taxation (Amendment) Act 1957 (West Bengal Act XVIII of 1957). The words 'six annas per gallon' were substituted for words 'three annas per gallon' by the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946 (Bengal Act XIII of 1946) and the words 'three annas per gallon' were substituted for words 'one anna and six pies' by the Bengal Motor Spirit Sales Taxation (Amendment) Act 1945 (Bengal Act VII of 1945).

[3]The proviso was amended by the Bengal Motor Spirit Sales Taxation (Amendment) Act 1965 (West Bengal Act XXX of 1965).

flashing point at or above 24.4 degrees Centigrade shall be charged at the rate of [1][9 paise per litre;]

(*ii*) the tax payable in respect of motor spirit sold to retail dealer and used by such dealer for his own consumption shall be paid by such dealer.

(*2*) Where any retail dealers obtain their supplies of motor spirit from a wholesale dealer, the [2]State Government may by agreement with the wholesale dealer, levy from him in advance the tax which may be payable by the retail dealers under sub-section (*1*) on the sale or consumption by them of the motor spirit and the provisions of this Act relating to the assessment and recovery of tax shall subject to such conditions as may be agreed upon, apply to the wholesale dealer accordingly.

(*3*) No tax shall be levied under this Act on the sale of any motor spirit in respect of which such tax has already been paid.

[3][(*4*) *omitted.*]

[4](*5*) No tax shall be levied under this Act on the sale of any motor spirit to Diplomatic or Consular Officers of such countries [5][for such purposes] as may be specified in this behalf by the [2]State Government by notification in the *Official Gazette*.

No dealer to carry on business without a licence

4. (*1*) No person shall, after the commencement of this Act, carry on business in motor spirit as a wholesale or retail dealer at any place except under a licence granted under this Act and in conformity with the conditions of such licence:

Provided that persons carrying on such business at the commencement of this Act shall be allowed two months from such commencement to obtain such licence.

(*2*) Where a retail dealer has more than one place of business, whether in the same district, village or town or in

[1]The words "9 paise per litre" were substituted for the words "5 naye paise per litre" by sec. 2(*b*) of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1965 (West Bengal Act XXX of 1965).

[2]*See* foot-note 4 on p. 213 *ante*.

[3]Sub-section (*4*) "No tax shall be levied under this Act on the sale of any motor spirit for the purpose of aviation" was omitted by section 2(*b*) of the Bengal Motor Spirit Sales Taxation (Second Amendment) Act, 1954 (West Bengal Act XXXII of 1954).

[4]This sub-section was added by sec.2 of the Bengal Motor Spirit Sales Taxation (West Bengal Amendment) Act, 1948 (West Bengal Act XXVII of 1948).

[5]These words within square brackets were inserted by sec. 2(*2*) of Bengal Motor Spirit Sales Taxation (Amendment) Act, 1965 (West Bengal Act XXX of 1965).

different districts, villages or towns, he shall obtain a separate licence in respect of each such place of business.

(*3*) No wholesale dealer shall, except under a licence granted under this Act for carrying on business in motor spirit as a retail dealer, sell motor spirit for consumption or sale in [1][West Bengal] to any person other than a wholesale or retail dealer, possessing a licence under this Act.

(*4*) Application for licence under this Act for carrying on business in motor spirit as a wholesale or retail dealer shall be made in such form and to such authority as may be prescribed.

(*5*) If the authority referred to in sub-section (*4*) is satisfied that an application for a licence is in order he shall issue the licence to the applicant and every such licence shall be in the prescribed form and contain the prescribed particulars and shall be subject to the prescribed conditions.

(*6*) Subject to such conditions as may be prescribed, a licence granted under this section may be suspended or cancelled by the authority which granted it—

(*a*) if there is any contravention of any of the provisions of this Act or any breach of the conditions subject to which the licence was granted, or

(*b*) if the holder of the licence has ceased to carry on the business or has sold or otherwise transferred his interest in the business in respect of which the licence was granted.

(*7*) The holder of a licence shall not be entitled to any compensation for any loss or damage if suffered by him as a result of suspension or cancellation of his licence under sub-section (*6*).

Retail dealers to keep books of account and submit returns

5. Every retail dealer shall in respect of his business at each place where he carries on business—

(*a*) keep books of account in the prescribed form; and

(*b*) submit every month to such authority as may be prescribed a correct return in the prescribed form and by the prescribed date showing—

(*i*) the quantity of motor spirit received by him during the preceding month;

(*ii*) the quantity sold by him during such month;

(*iii*) the quantity consumed by him out of his own stock of motor spirit during such month; and

(*iv*) such other particulars as may be prescribed.

[1]*See* foot-note 2 on page 213 *ante*.

Payment of the tax and receipt for such payment

6. Before submitting the return referred to in clause (*b*) of section 5 in each month, the retail dealer shall pay into a Government treasury or the Reserve Bank of India, the full amount of the tax due under this Act in respect of the motor spirit sold by him in retail or consumed by him out of his own stock during the preceding month according to such return, and furnish along with the return a receipt from such treasury or Bank showing payment of such amount.

Determination of the amount of tax by the prescribed authority in certain cases

7. (*1*) If no return is submitted by a retail dealer under clause (*b*) of section 5 in respect of any month by the prescribed date in that behalf, or if the return is submitted without a receipt showing payment of the full amount of the tax due as required by section 6 or if the return submitted appears to the authority referred to in clause (*b*) of section 5 to be incorrect or incomplete, such authority shall, after making such inquiry, if any, as it considers necessary, determine the amount of the tax due from such retail dealer in respect of such month and the amounts so determined less the sum, if any, already paid by him shall be paid by the retail dealer into a Government treasury or the Reserve Bank of India within fourteen days [1][from the date of service in the prescribed manner of notice of demand therefor to be issued by the authority.]

Provided that before the prescribed authority determines under this sub-section the amount of the tax due, the retail dealer shall be given a reasonable opportunity of proving the correctness and completeness of the return, if any, submitted by him, and for this purpose he shall be allowed a period of not less than seven days.

(*2*) If the amount of the tax due is not paid within the period mentioned in sub-section (*1*), the authority referred to in clause (*b*) of section 5 may direct that the retail dealer shall pay in addition to the amount of the tax so unpaid a sum not exceeding that amount by way of penalty.

(*3*) If default is made in making payment of the amount of tax due within the period mentioned in sub-section (*1*) or in making payment of any penalty referred to in sub-section (*2*), it shall be recoverable from the person from whom it is due as an arrear of land-revenue.

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[1]The words "after demand is made therefor" were substituted by the words "from the date of service in the prescribed manner of notice of demand therefor to be issued by the authority" by section 2 of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1954 (West Bengal Act XIV of 1954).

Action taken and proceedings commenced or continued in the trade name of a business

[1]**7A.** Notwithstanding anything contained in any law for the time being in force, in respect of any business carried on under a trade name,—

(*1*) action may be taken under this Act in any matter connected with the purposes of this Act including the realisation of taxes or penalty, and proceedings for the recovery of any such taxes or penalty may be commenced or continued under any law against the person owning the business, and

(*2*) no action taken or proceedings commenced before the commencement of the West Bengal Tax Laws (Amendment) Act, 1959, shall be called in question merely on the ground that such action was taken or such proceedings were commenced in the trade name of the business.

Refunds

8. The authority referred to in clause (*b*) of section 5 shall, in the prescribed manner refund to a retail dealer applying in this behalf any amount of tax paid by such dealer in excess of the amount due from him under this Act, either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of any subsequent return.

Wholesale dealer to keep books of account and submit returns

9. Every wholesale dealer shall submit every quarter to such authority as may be prescribed, a correct return in the prescribed form and by the prescribed date showing—

(*i*) the quantities of motor spirit supplied by him during the preceding quarter to retail dealers in [2][West Bengal], specifying the name and address of each retail dealer, the quantity supplied to him, and the dates on which the supplies were made; and

(*ii*) such other particulars as may be prescribed.

Transfer of business

10. (*1*) No person carrying on business in motor spirit as a wholesale or retail dealer shall sell or otherwise dispose of such business or any part thereof except to a person possessing an appropriate licence under this Act to carry on such business.

(*2*) If any person carrying on any such business sells or otherwise disposes of such business or any part thereof he shall within fourteen days inform the prescribed authority accordingly; and if any such person dies, his legal representative shall, in like manner inform the said authority.

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[1]This section was inserted by section 2 of the West Bengal Tax Laws (Amendment) Act, 1959 (West Bengal Act VII of 1959).

[2]See foot-note 2 on Page 213.

(*3*) If any person carrying on any such business dies, his legal representative shall either—

(*a*) apply within thirty days for an appropriate licence under this Act to carry on the business; or

(*b*) sell or otherwise dispose of the business within thirty days to a person possessing an appropriate licence under this Act to carry on the business; or

(*c*) dispose of the stocks of motor spirit, in respect of the sale of which tax under this Act has not been paid, under the directions of the authority referred to in sub-section (*2*).

(*4*) When the ownership of the business in motor spirit or any part thereof of a retail dealer is transferred, any tax payable under this Act in respect of sales of such business or part thereof, by such retail dealer which remains unpaid at the time of the transfer shall be payable by the transferee.

Powers of inspection, entry and search

11. (*1*) Any person empowered by the [1]State Government in this behalf may, for the purposes of this Act,—

(*a*) require any wholesale or retail dealer to make available for inspection at the ordinary place of business of the dealer all accounts, vouchers and other documents relating to stocks, purchases, sales and deliveries of motor spirit, or to furnish any other information relating thereto, and every such wholesale and retail dealer shall comply with such requisition; and

(*b*) inspect such accounts, vouchers and documents of, and the motor spirit stocked by, any wholesale or retail dealer.

(*2*) For the purpose of sub-section (*1*) any such person specially empowered by the [1]State Government in this behalf may enter and search at any time by day any building, vessel, vehicle or place in which he has reason to believe that any wholesale or retail dealer carries on business or keeps any stock of motor spirit.

(*3*) All searches under sub-section (*2*) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898.

Act V of 1898

Determination of certain questions by the prescribed authority

12. Any question as to whether a tax or penalty is recoverable under this Act, the person from whom it is due and the amount so recoverable shall be determined by the prescribed authority.

[1]*See* foot-note 4 on page 213 *ante*.

Returns, etc., to be confidential

13. No person to whom any returns under this Act are submitted or who makes an inspection under section 11 shall, save with the previous sanction of the [1]State Government, disclose any information obtained from any such return or inspection, otherwise than departmentally or for the purposes of a prosecution, under the Indian Penal Code in respect of any such return, or of any account, voucher or other document inspected, or for the purposes of a prosecution under this Act. Act XLV of 1860

Penalties

14. Any person who—

(*a*) carries on business in motor spirit as a wholesale or a retail dealer at any place except under a licence granted under sub-section (*1*) of section 4 or when the licence granted under that sub-section in respect of such place of business is no longer in force; or

(*b*) fails to keep books of account as required by clause (*a*) of section 5; or

(*c*) fails to submit any return as required by clause (*b*) of section 5 or by section 9 or submits a false return; or

(*d*) fraudulently evades the payment of any tax due under this Act; or

(*e*) neglects to furnish any information required by sub-section (*2*) of section 10 or acts in contravention of the provisions of that section; or

(*f*) refuses to comply with a requisition under clause (*a*) of sub-section (*1*) of section 11 or obstructs any officer making an inspection or a search under section 11; or

(*g*) discloses any information in contravention of the provisions of section 13; or

(*h*) acts in contravention of any of the provisions of this Act;

shall on conviction be punished with fine which may extend to one thousand rupees, and in the case where the failure, evasion or contravention is a continuing one with a further fine which may extend to fifty rupees for every day after the first during which such failure, evasion or contravention continues subsequent to such conviction.

Offences to be cognizable and bailable

15. All offences punishable under this Act shall be cognizable and bailable.

[1]See foot-note 4 on page 213 *ante*.

Power to compound offences

16. (*1*) Subject to such conditions as may be prescribed the prescribed authority may accept from any person charged with any offence punishable under this Act or any rule made thereunder, by way of composition for such offence, payment of a sum of money not exceeding five hundred rupees or double the amount of the tax payable, whichever is greater.

(*2*) If payment by way of composition is accepted under sub-section (*1*), the accused, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of such offence.

Jurisdiction to try offences

17. (*1*) No Court shall take cognizance of any offence under this Act or the rules made thereunder except upon a complaint made with the previous sanction of the prescribed authority.

(*2*) No Court inferior to that of a Presidency Magistrate or a Magistrate of the second class shall try an offence punishable under this Act.

Officers to be deemed public servants

Act XLV of 1860

18. All persons empowered to perform any function under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Indemnity

19. No suit, prosecution or other legal proceedings shall lie against any servant of the [1][Government] for anything which is in good faith done or intended to be done under this Act.

Appeal and revision

20. (*1*) Any person aggrieved by any order made under this Act or the rules made thereunder may appeal to the prescribed authority within thirty days from the date of such order.

[2][Provided that an appeal from an order under sub-section (*1*) of section 7, determining the amount of tax due from a retail dealer may be preferred within thirty days from the date of service of the notice of demand issued under that sub-section.]

(*2*) Every order passed in appeal under this section shall, subject to the powers of revision conferred by sub-section (*3*), be final.

(*3*) The prescribed authority may, at any time, either of its own motion or on application call for and examine the record of any order passed or the proceedings recorded by any officer or person subordinate to such authority, for the purpose of satisfying itself as to the legality or propriety of such order, or as to the

[1]This word within square brackets was substituted for the word "Crown" by paragraph 4(*1*) of the Adaptation of Laws Order, 1950.

[2]The proviso was added by section 3 of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1954 (West Bengal Act XIV of 1954).

regularity of such proceedings, and may pass such order in reference thereto as it thinks fit.

(*4*) Nothing in this section shall apply to the orders or proceedings of any Court or Magistrate.

Power to make rules

21. (*1*) The [1]State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely—

(*a*) the form of application for licence under sub-section (*4*) of section 4 and the authority which may grant licences;

(*b*) the form of licence, the particulars to be contained therein and the conditions subject to which licences may be granted;

(*c*) the conditions subject to which licences may be suspended or cancelled;

(*d*) the forms in which books of account under clause (*a*) of section 5 are to be kept;

(*e*) the authority to which returns are to be submitted every month under clause (*b*) of section 5 and every quarter under section 9 and the forms of such returns and the date by which they are to be submitted and the additional particulars required under sub-clause (*iv*) of clause (*b*) of section 5 and clause (*ii*) of section 9 to be contained in those returns;

[2][(*ee*) the manner of service of notice of demand referred to in sub-section (*1*) of section 7];

(*f*) the authority to which information referred to in sub-section (*2*) of section 10 shall be given;

(*g*) the authority referred to in section 12;

(*h*) the authority which may accept under sub-section (*1*) of section 16, payment by way of composition for offences under this Act and the conditions under which such offences may be compounded;

(*i*) the authority which may sanction prosecutions under this Act;

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[1]*See* foot-note 4 on page 213, *ante*.

[2]Clause (ee) was inserted by section 4 of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1954 (West Bengal Act XIV of 1954).

(*j*) the authority to which an appeal shall lie under sub-section (*1*) of section 20 and which may exercise powers under sub-section (*3*) of that section.

(*3*) In making any rule, the [1]State Government may provide that a breach of it shall be punishable with a fine not exceeding fifty rupees.

[2]**22.** (*1*) Nothing in this Act shall be construed to impose or authorise the imposition of a tax on the sale or purchase of motor spirit—

(*a*) where the sale or purchase takes place outside the State of West Bengal;

(*b*) where the sale or purchase takes place in the course of the import of such motor spirit into, or export of such motor spirit out of the territory of India; or

(*c*) after the 31st day of March, 1951, where the sale or purchase takes place in the course of inter-State trade or commerce[3].

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[1]*See* foot-note 4 on page 213, *ante*.

[2]This new section 22 was inserted by paragraph 3 of, and the Eleventh Schedule to, the Adaptation of Laws Order, 1950.

[3]The words "except in so far as Parliament may by law otherwise provide" were omitted by section 4(a) of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1957 (West Bengal Act XVIII of 1957).

The sub-section (*2*) . . . "The explanation to clause (*i*) of article 286 of the Constitution shall apply for the interpretation of clause (a) of sub-section (*1*)" was omitted by section 4(b) of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1957 (West Bengal Act XVIII of 1957).

CHAPTER 7

List of Acts and Orders amending the Bengal Motor Spirit Sales Taxation Act, 1941, with certain particulars

I	II	III	IV
Name of Act or Order and date of its publication in Official Gazette	Section of the amending Act or Order	How entry in preceding column affects the original Act	Date of enforcement and remarks, if any
1. The Bengal Motor Spirit Sales Taxation (Amendment) Act, 1945 (Bengal Act VII of 1945). (14-6-45.)	2	Amends section 3(*1*) .	1st July 1945.
2. The Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946 (Bengal Act XIII of 1946). (10-10-46.)	2	Amends section 3(*1*)	1st November 1946.
		Repeals the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1945.	1st November 1946.
3. The India (Adaptation of Existing Indian Laws) Order, 1947. (14-8-47.)	Paragraph 2 of Article 4.	Amends section 1(*2*) Ditto 4(*3*) Ditto 9(*1*)	15th August 1947.
4. West Bengal Motor Spirit Sales Taxation (Amendment) Act, 1948 (West Bengal Act I of 1948). (11-3-48.)	2	Omits section 1(*3*) of Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946.	11th March 1948.
	3(*a*)	Amends section 2 of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946.	11th March 1948.
	3(*b*)	Substitutes part of section 2 of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946.	11th March 1948.
5. The Bengal Motor Spirit Sales Taxation (West Bengal Amendment) Act, 1948 (West Bengal Act XXVII of 1948). (15-10-48.)	2	Inserts section 3(*5*) ..	15th October 1948.
6. The Adaptation of Laws Order, 1950.	Paragraph 4(1)	Amends section 1(*3*), 3(*1*), 3(*2*) and 3(*5*) Ditto 11(*1*) Ditto 11(*2*) Ditto 13 Ditto 19 Ditto 21(*1*) Ditto 21(*3*)	26th January 1950.
	Paragraph 3 and Eleventh Schedule.	Inserts Section 22.	

I	II	III	IV
Name of Act or order and date of its publication in Official Gazette	Section of the amending Act or Order	How entry in preceding column affects the original Act	Date of enforcement and remarks, if any
7. The Bengal Motor Spirit Sales Taxation (Amendment) Act, 1954 (West Bengal Act XIV of 1954). (6-5-54.)	2	Amends section 7(*1*) ..	6th May 1954.
	3	Adds proviso to section 20(*1*).	6th May 1954.
	4	Inserts section 21(*2*)(*ee*)	6th May 1954.
The Bengal Motor Spirit Sales Taxation (Second Amendment) Act, 1954 (West Bengal Act XXXII of 1954). (22-10-54.)	2(*a*)	Substitutes proviso to section 3(*1*).	22nd October 1954.
	2(*b*)	Omits section 3(*4*)	22nd October 1954.
9. The Bengal Motor Spirit Sales Taxation (Amendment) Act, 1955 (West Bengal Act XXXI of 1955). (18-10-55.)	2	Adds explanation to section 2(*a*).	To be deemed to have been always added.
10 The Bengal Motor Spirit Sales Taxation (Amendment) Act, 1957 (West Bengal Act XVIII of 1957) (26-12-57.)	2	Amends clause (*a*) of section 2.	1st January, 1958.
	3(*a*)	Amends section 3(*1*)	1st January, 1957.
	3(*b*)	Substitutes clause (*i*) of the proviso to section 3(*1*).	1st January 1958.
	4(*a*)	Amends clause (*c*) of section 22(*1*).	1st January, 1958
	4(*b*)	Omits Section 22(*2*).	1st January, 1958.
11. The West Bengal Tax Laws (Amendment) Act 1959 (West Bengal Act VII of 1959).	2	Inserts section 7A	To be deemed to have been always inserted.
12. The Bengal Motor Spirit Sales Taxation (Amendment) Act, 1960, (West Bengal Act IX of 1960). (11-6-60.)	2(*1*)	Amends section 3(*1*)	1st July, 1960.
	2(*2*)	Substitutes clause (*1*) of the proviso to section 3	1st July, 1960.
13. The Bengal Motor Spirit Sales Taxation (Amendment) Act, 1965 (West Bengal Act XXX of 1965).	2(*1*)	Amends section 3(*1*)	1st January, 1966.
	2(*2*)	Amends Section 3(*5*)	

CHAPTER 8

Amendments made in the Bengal Motor Spirit Sales Taxation Act, 1941, from time to time

The different sections of the Act which have been amended from time to time are shown below in their original and amended forms.

[*As from the 7th August, 1941*]

Section 1(*3*) It shall come into force on such date as the Provincial Government may, by notification in the Official Gazette appoint.

[*As from the 26th January, 1950*]

It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

[*As from the 7th August, 1941*]

Section 2 Clause (*a*) "motor spirit" means any liquid or admixture of liquids which is ordinarily used directly or indirectly as fuel for any form of motor vehicle or stationary internal combustion engine, and which has a flashing point below 76 degrees Fahrenheit;

Explanation.—For the avoidance of doubt, it is hereby declared that in this Act, the expression 'vehicle' means any means of carriage, conveyance or transport, by land, air or water.

[*This Explanation, though inserted by Act XXXI of 1955, shall be deemed to have been always there.*]

[*As from the 1st January, 1958*]

"motor spirit" means any liquid or admixture of liquids which is ordinarily used directly or indirectly as fuel for any form of motor vehicle or stationary internal combustion engine.

[*As from the 7th August, 1941*]

Section 3(*1*) Except as otherwise expressly provided in this Act, there shall be charged and levied on all retail sales of motor spirit effected after the 30th day of September, 1941, a tax at the rate of one anna and six pies per gallon; and such tax shall be payable to the Provincial Government by the retail dealer:

Provided that the tax payable in respect of motor spirit sold to a retail dealer and used by such dealer for his own consumption shall be paid by such dealer.

[*As from the 1st July, 1945*]

Except as otherwise expressly provided in this Act, there shall be charged and levied on all retail sales of motor spirit effected after the date of commencement of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1945, a tax at the rate of three annas per gallon; and such tax shall be payable to the Provincial Government by the retail dealer:

Provided that the tax payable in respect of motor spirit sold to a retail dealer and used by such dealer for his own consumption shall be paid by such dealer.

[*As from the 1st November, 1946*]

Except as otherwise expressly provided in this Act, there shall be charged and levied on all retail sales of motor spirit effected after the date of commencement of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946, tax at the rate of six annas per gallon; and such tax shall be payable to the Provincial Government by the retail dealer:

Provided that the tax payable in respect of motor spirit sold to a retail dealer and used by such dealer for his own consumption shall be paid by such dealer.

[*As from the 26th January, 1950*]

Except as otherwise expressly provided in this Act, there shall be charged and levied on all retail sales of motor spirit effected after the date of commencement of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946, a tax at the rate of six annas per gallon; and such tax shall be payable to the State Government by the retail dealer:

Provided that the tax payable in respect of motor spirit sold to a retail dealer and used by such dealer for his own consumption shall be paid by such dealer.

[*As from the 22nd October, 1954*]

Except as otherwise expressly provided in this Act, there shall be charged and levied on all retail sales of motor spirit effected after the date of commencement of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946, a tax at the rate of six annas per gallon; and such tax shall be payable to the State Government by the retail dealer:

Provided that—

(*i*) the tax on all retail sales of motor spirit for the purpose of aviation, which are effected on or after the date

of the commencement of the Bengal Motor Spirit Sales Taxation (Second Amendment) Act, 1954, shall be charged at the rate of three annas per gallon;

(*ii*) the tax payable in respect of motor spirit sold to a retail dealer and used by such dealer for his own consumption shall be paid by such dealer.

[*As from the 1st January, 1958*]

Except as otherwise expressly provided in this Act, there shall be charged and levied on all retail sales of motor spirit effected after the date of commencement of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946, a tax at the rate of forty naye paise per gallon; and such tax shall be payable to the State Government by the retail dealer:

Provided that—

(*i*) the tax on all retail sales of motor spirit which has flashing point at or about 76 degrees Fahrenheit shall be charged at the rate of twenty naye paise per gallon;

(*ii*) the tax payable in respect of motor spirit sold to a retail dealer and used by such dealer for his own consumption shall be paid by such dealer.

[*As from the 1st July, 1960*]

Except as otherwise expressly provided in this Act, there shall be charged and levied on all retail sales of motor spirit effected after the date of commencement of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946, a tax at the rate of 9 naye paise per litre and such tax shall be payable to the State Government by the retail dealer:

Provided that—

(*i*) the tax on all retail sales of motor spirit which has flashing point at or above 24.4 degrees Centigrade shall be charged at the rate of 5 naye paise per litre;

(*ii*) the tax payable in respect of motor spirit sold to a retail dealer and used by such dealer for his own consumption shall be paid by such dealer.

[*As from the 1st January, 1966*]

Except as otherwise expressly provided in this Act, there shall be charged and levied on all retail sales of motor spirit effected after the date of commencement of the Bengal Motor Spirit Sales Taxation (Amendment) Act, 1946, a tax at the rate

of 12 paise per litre and such tax shall be payable to the State Government by the retail dealer:

Provided that—

(*i*) the tax on all retail sales of motor spirit which has flashing point at or above 24.4 degrees Centigrade shall be charged at the rate of 9 paise per litre;

(*ii*) the tax payable in respect of motor spirit sold to a retail dealer and used by such dealer for his own consumption shall be paid by such dealer.

[*As from the 7th August, 1941*]

Section 3(*2*) Where any retail dealers obtain their supplies of motor spirit from a wholesale dealer, the Provincial Government may by agreement with the wholesale dealer, levy from him in advance the tax which may be payable by the retail dealers under sub-section (*1*) on the sale or consumption by them of the motor spirit, and the provisions of this Act relating to the assessment and recovery of tax shall, subject to such conditions as may be agreed upon, apply to the wholesale dealer accordingly.

[*As from the 26th January, 1950*]

Where any retail dealers obtain their supplies of motor spirit from a wholsesale dealer, the State Government may by agreement with the wholesale dealer, levy from him in advance the tax which may be payable by the retail dealer under sub-section (*1*) on the sale or consumption by them of the motor spirit, and the provisions of this Act relating to the assessment and recovery of tax shall, subject to such conditions as may be agreed upon, apply to the wholesale dealer accordingly.

[*As from the 7th August, 1941*]

Section 3(*4*) No tax shall be levied under this Act on the sale of any motor spirit for the purpose of aviation.

[*As from the 22nd October, 1954*]

[*Omitted*]

[*Added with effect from the 15th October, 1948*]

Section 3(*5*) No tax shall be levied under this Act on the sale of any motor spirit to Diplomatic or Consular Officers of such countries as may be specified in this behalf by the Provincial Government by notification in the Official Gazette.

[*As from the 26th January, 1950*]

No tax shall be levied under this Act on the sale of any motor spirit to Diplomatic or Consular Officers of such countries as may be specified in this behalf by the State Government by notification in the Official Gazette.

[*As from the 1st January, 1966*]

No tax shall be levied under this Act on the sale of any motor spirit to Diplomatic or Consular officers of such countries for such purposes as may be specified in this behalf by the State Government by notification in the Official Gazette.

[*As from the 7th August, 1941*]

Section 4(3)

No wholesale dealer shall, except under a licence granted under this Act for carrying on business in motor spirit as a retail dealer, sell motor spirit for consumption or sale in Bengal to any person other than a wholesale or retail dealer, possessing a licence under this Act.

[*As from the 15th August, 1947*]

No wholesale dealer shall, except under a licence granted under this Act for carrying on business in motor spirit as a retail dealer, sell motor spirit for consumption or sale in West Bengal to any person other than a wholesale or retail dealer, possessing a licence under this Act.

[*As from the 7th August, 1941*]

Section 7(1)

If no return is submitted by a retail dealer under clause (*b*) of section 5 in respect of any month by the prescribed date in that behalf, or if the return is submitted without a receipt showing payment of the full amount of the tax due as required by section 6 or if the return submitted appears to the authority referred to in clause (*b*) of section 5 to be incorrect or incomplete, such authority shall, after making such inquiry, if any, as it considers necessary, determine the amount of the tax due from such retail dealer in respect of such month and the amounts so determined less the sum, if any, already paid by him shall be paid by the retail dealer into a Government treasury or the Reserve Bank of India within fourteen days after demand is made therefor:

Provided that before the prescribed authority determines under this sub-section the amount of the tax due, the retail dealer shall be given a reasonable opportunity of proving the correctness and completeness of the return, if any, submitted by him, and

for this purpose he shall be allowed a period of not less than seven days.

[*As from the 6th May, 1954*]

If no return is submitted by a retail dealer under clause (*b*) of section 5 in respect of any month by the prescribed date in that behalf, or if the return is submitted without a receipt showing payment of the full amount of the tax due as required by section 6 or if the return submitted appears to the authority referred to in clause (*b*) of section 5 to be incorrect or incomplete, such authority shall, after making such inquiry, if any, as it considers necessary, determine the amount of the tax due from such retail dealer in respect of such month and the amounts so determined less the sum, if any, already paid by him shall be paid by the retail dealer into a Government treasury or the Reserve Bank of India within fourteen days from the date of service in the prescribed manner of notice of demand therefor to be issued by the authority:

Provided that before the prescribed authority determines under this sub-section the amount of the tax due, the retail dealer shall be given a reasonable opportunity of proving the correctness and completeness of the return, if any, submitted by him, and for this purpose he shall be allowed a period of not less than seven days.

[*As from the 7th August, 1941*]

Section 9 Every wholesale dealer shall submit every quarter to such authority as may be prescribed, a correct return in the prescribed form and by the prescribed date showing—

(*i*) the quantities of motor spirit supplied by him during the preceding quarter to retail dealers in Bengal specifying the name and address of each retail dealer, the quantity supplied to him, and the dates on which the supplies were made; and

(*ii*) such other particulars as may be prescribed.

[*As from the 15th August, 1947*]

Every wholesale dealer shall submit every quarter to such authority as may be prescribed, a correct return in the prescribed form and by the prescribed date showing—

(*i*) the quantities of motor spirit supplied by him during the preceding quarter to retail dealers in West Bengal, specifying the name and address of each retail

dealer, the quantity supplied to him, and the dates on which the supplies were made; and

(*ii*) such other particulars as may be prescribed.

[*As from the 7th August, 1941*]

Section 11(*1*) Any person empowered by the Provincial Government in this behalf may, for the purposes of this Act,—

(*a*) require any wholesale or retail dealer to make available for inspection at the ordinary place of business of the dealer all accounts, vouchers and other documents relating to stocks, purchases, sales and deliveries of motor spirit, or to furnish any other information relating thereto, and every such wholesale and retail dealer shall comply with such requisition; and

(*b*) inspect such accounts, vouchers and documents of, and the motor spirit stocked by, any wholesale or retail dealer.

[*As from the 26th January, 1950*]

Any person empowered by the State Government in this behalf may, for the purposes of this Act,—

(*a*) require any wholesale or retail dealer to make available for inspection at the ordinary place of business of the dealer all accounts, vouchers and other documents relating to stocks, purchases, sales and deliveries of motor spirit, or to furnish any other information relating thereto, and every such wholesale and retail dealer shall comply with such requisition; and

(*b*) inspect such accounts, vouchers and documents of, and the motor spirit stocked by, any wholesale or retail dealer.

[*As from the 7th August, 1941*]

Section 11(*2*) For the purpose of sub-section (*1*) any such person specially empowered by the Provincial Government in this behalf may enter and search at any time by day any building, vessel, vehicle or place in which he has reason to believe that any wholesale or retail dealer carries on business or keeps any stock of motor spirit.

[*As from the 26th January, 1950*]

For the purpose of sub-section (*1*) any such person specially empowered by the State Government in this behalf may enter

and search at any time by day any building, vessel, vehicle or place in which he has reason to believe that any wholesale or retail dealer carries on business or keeps any stock of motor spirit.

[*As from the 7th August, 1941*]

Section 13 No person to whom any returns under this Act are submitted or who makes an inspection under section 11 shall, save with the previous sanction of the Provincial Government, disclose any information obtained from any such return or inspection, otherwise than departmentally or for the purposes of a prosecution under the Indian Penal Code in respect of any such return, or of any account, voucher or other document inspected, or for the purposes of a prosecution under this Act.

[*As from the 26th January, 1950*]

No person to whom any returns under this Act are submitted or who makes an inspection under section 11 shall, save with the previous sanction of the State Government, disclose any information obtained from any such return or inspection, otherwise than departmentally or for the purposes of a prosecution under the Indian Penal Code in respect of any such return, or of any account, voucher or other document inspected, or for the purposes of a prosecution under this Act.

[*As from the 7th August, 1941*]

Section 19 No suit, prosecution or other legal proceedings shall lie against any servant of the Crown for anything which is in good faith done or intended to be done under this Act.

[*As from the 26th January, 1950*]

No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act.

[*As from the 7th August, 1941*]

Section 20(*1*) Any person aggrieved by any order made under this Act or the rules made thereunder may appeal to the prescribed authority within thirty days from the date of such order.

[*As from the 6th May, 1954*]

Any person aggrieved by any order made under this Act or the rules made thereunder may appeal to the prescribed authority within thirty days from the date of such order:

Provided that an appeal from an order under sub-section (*1*) of section 7, determining the amount of tax due from a retail dealer may be preferred within thirty days from the date of service of the notice of demand issued under that sub-section.

[*As from the 7th August, 1941*]

Section 21(*1*) The Provincial Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

[*As from the 26th January, 1950*]

The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

[*As from the 7th August, 1941*]

Section 21(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely—

(*a*) the form of application for licence under sub-section (*4*) of section 4 and the authority which may grant licences;

(*b*) the form of licence, the particulars to be contained therein and the conditions subject to which licences may be granted;

(*c*) the conditions subject to which licences may be suspended or cancelled;

(*d*) the forms in which books of accounts under clause (*a*) of section 5 are to be kept;

(*e*) the authority to which returns are to be submitted every month under clause (*b*) of section 5 and every quarter under section 9 and the forms of such returns and the date by which they are to be submitted and the additional particulars required under sub-clause (*iv*) of clause (*b*) of section 5 and clause (*ii*) of section 9 to be contained in those returns;

(*f*) the authority to which information referred to in sub-section (*2*) of section 10 shall be given,

(*g*) the authority referred to in section 12;

(*h*) the authority which may accept under sub-section (*1*) of section 16, payment by way of composition for offences under this Act and the conditions under which such offences may be compounded;

(*i*) the authority which may sanction prosecutions under this Act;

(*j*) the authority to which an appeal shall lie under sub-section (*1*) of section 20 and which may exercise powers under sub-section (*3*) of that section.

[*As from the 6th May, 1954*]

In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely—

(*a*) the form of application for licence under sub-section (*4*) of section 4 and the authority which may grant licences;

(*b*) the form of licence, the particulars to be contained therein and the conditions subject to which licences may be granted;

(*c*) the conditions subject to which licences may be suspended or cancelled;

(*d*) the forms in which books of accounts under clause (*a*) of section 5 are to be kept;

(*e*) the authority to which returns are to be submitted every month under clause (*b*) of section 5 and every quarter under section 9 and the forms of such returns and the date by which they are to be submitted and the additional particulars required under *sub-clause* (*iv*) of clause (*b*) of section 5 and clause (*ii*) of section 9 to be contained in those returns;

(*ee*) the manner of service of notice of demand referred to in sub-section (*1*) of section 7;

(*f*) the authority to which information referred to in sub-section (*2*) of section 10 shall be given;

(*g*) the authority referred to in section 12;

(*h*) the authority which may accept under sub-section (*1*) of section 16, payment by way of composition for offences under this Act and the conditions under which such offences may be compounded;

(*i*) the authority which may sanction prosecutions under this Act;

(*j*) the authority to which an appeal shall lie under sub-section (*1*) of section 20 and which may exercise powers under sub-section (*3*) of that section.

[*As from the 7th August, 1941*]

Section 21(3) In making any rule, the Provincial Government may provide that a breach of it shall be punishable with a fine not exceeding fifty rupees.

[*As from the 26th January, 1950*]

In making any rule, the State Government may provide that a breach of it shall be punishable with a fine not exceeding fifty rupees.

[*Inserted from the 26th January, 1950*]

Section 22 (*1*) Nothing in this Act shall be construed to impose or authorise the imposition of a tax on the sale or purchase of motor spirit—

(*a*) where the sale or purchase takes place outside the State of West Bengal;

(*b*) where the sale or purchase takes place in the course of the import of such motor spirit into, or export of such motor spirit out of, the territory of India; or

(*c*) after the 31st day of March, 1951, where the sale or purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

(*2*) The explanation to clause (*1*) of article 286 of the Constitution shall apply for the interpretation of clause (*a*) of sub-section (*1*).

[*As from the 1st January, 1958*]

Nothing in this act shall be construed to impose or authorise the imposition of a tax on the sale or purchase of motor spirit:—

(*a*) where the sale or purchase takes place outside the State of West Bengal;

(*b*) where the sale or purchase takes place in the course of the import of such motor spirit into, or export of such motor spirit out of, the territory of India; or

(*c*) after the 31st day of March, 1951, where the sale or purchase takes place in the course of inter-State trade or commerce,

CHAPTER 9

Finance Department

Taxation

NOTIFICATION

No. 2122-F.—1st September 1941.—In exercise of the power conferred by sub-section (*1*) of section 21 of the Bengal Motor Spirit Sales Taxation Act, 1941 (Bengal Act V of 1941), the Governor is pleased to make the following rules.

By order of the Governor,
R. L. WALKER,
Secy. to the Govt. of Bengal

The Bengal Motor Spirit Sales Taxation Rules, 1941

1. (*1*) These rules may be called "The Bengal Motor Spirit Sales Taxation Rules, 1941."

(2) They shall come into force on the fifth day of September, 1941.

Definitions

2. In these rules unless there is anything repugnant in the subject or context—

(*a*) "Appropriate Commercial Tax Officer" means—

(*i*) in respect of a dealer with only one place of business the Commercial Tax Officer within whose jurisdiction the place of business is situated:

(*ii*) in respect of a dealer having more than one place of business the Commercial Tax Officer within whose jurisdiction the dealer's head office is situated;

(*b*) "Appropriate Government Treasury" means—

(*i*) in respect of a dealer whose sole place of business, or whose head office, is in Calcutta, the Calcutta Branch of the Reserve Bank of India;

(*ii*) for a dealer licensed outside Calcutta having only one place of business, the Treasury or Sub-Treasury, as the case may be, of the subdivision where the dealer's place of business is situated; and

(*iii*) for a dealer licensed outside Calcutta and having more than one place of business, the Treasury or Sub-Treasury, as the case may be, of the subdivision where the dealer's head office is situated;

(*c*) "Assistant Commissioner" means a person appointed by that designation by the Provincial Government under section 3 of the Bengal Finance (Sales Tax) Act, 1941;

(*d*) "Business" means the business of selling motor spirit;

(*e*) "Calcutta" means Calcutta as defined in clause (*11*) of section 3 of the Calcutta Municipal Act, 1923 (Bengal Act III of 1923);

(*f*) "Collector" means in respect of any particular area the officer excercising in such area the functions of a Collector under Act I of 1890;

(*g*) "Commercial Tax Officer" means a person appointed by that designation by the Provincial Government under section 3 of the Bengal Finance (Sales Tax) Act, 1941;

(*h*) "Commissioner" means the person from time to time appointed by the Provincial Government to be the Commissioner of Commercial Taxes under section 3 of the Bengal Finance (Sales Tax) Act, 1941;

(*i*) "Form" means a form appended to these rules;

*(*ia*) "Inspector" means a person appointed by that designation by the Provincial Government under section 3 of the Bengal Finance (Sales Tax) Act, 1941.

(*j*) "Licensed premises" means any premises or place of business in respect of which a licence has been issued under these rules;

(*k*) "Manager" or "agent" means the person expressly or implicitly authorised by the dealer to act as his manager or agents for all or any of the purposes under these rules;

(*l*) "Month" means a calendar month;

(*m*) "Retail issues" include issues of motor spirit from the stocks of a retail dealer for sale and for his own consumption.

(*n*) "Section" means a section of the Act;

(*o*) "Tax" means the tax payable under the Act; and

(*p*) "The Act" means the Bengal Motor Spirit Sales Taxation Act, 1941.

Licence

3. Application for a licence or licences shall be made in Form A; it shall be signed by the dealer or by his manager on his behalf and shall be sent to the appropriate Commercial Tax Officer.

4. In his application every dealer—

(*a*) shall enumerate each place where he carries on business and shall declare the name of the person who manages each such place;

(*b*) shall specify what class of business he carries on at each such place, whether purely wholesale, purely retail or a combination of both; and

(*c*) shall declare whether he ordinarily sells motor spirit for aviation purposes, and if so, from which place of business.

*Inserted by Bengal Government, Finance Department, notification No. 367-F.T., dated 29th September, 1945.

5. If the Commercial Tax Officer is satisfied that the application is in order he shall grant to the dealer a licence in Form B-1 or B-2 for each place of business.

6. The licence shall show—

(*i*) the name of the dealer;

(*ii*) the place of business for which it is issued together with the name of the local manager of such place, if any; and

(*iii*) the class of business which is transacted at such place.

7. When any dealer changes the class of his business or the local manager at any place of business he shall at once inform the appropriate Commercial Tax Officer and shall send his licence to him for necessary correction.

8. No class of business, other than that specified in the licence, shall be carried on at any licensed premises.

9. If the dealer is accustomed to sell motor spirit for purposes of aviation at any of his places of business—

(*a*) to any civil or military authority, or

(*b*) to any Flying Club or members thereof, or

(*c*) to any other person,

the licence for that place of business shall be endorsed accordingly.

10. If any application for a licence is refused the Commercial Tax Officer shall record in writing the reasons for such refusal.

11. No fee shall be payable for the issue of any licence under rule 5 or for amending any licence under rule 7 or 30.

12. When a licence is lost or destroyed a duplicate may be obtained by the licensee on payament of a fee of Rs. 2.

13. The licence shall be kept on the premises to which it relates and shall be produced at the request of any officer empowered under section 11.

14. (*1*) Every retail dealer shall keep correct accounts in Form C of the daily retail issues of motor spirit from his stock. The accounts of each day shall be made up and totalled before the close of the following day. If the dealer keeps a pump for delivering motor spirit, the reading of the pump issue-meter at the end of each day shall also be entered in the accounts for that day. For the purpose of this rule "day" means a period of 24 hours beginning and ending at midnight.

(*2*) A retail dealer who is also a wholesale dealer and who makes wholesale issues in bulk and retail issues from the same tank or other container shall keep accounts in Form C in so far as his retail business is concerned, but it shall not be necessary for him to make entries in any column other than columns 5 and 6.

(*3*) Accounts in Form C shall be preserved by the dealer for a period of two years.

15. Every retail dealer who is not also a wholesale dealer shall send to the appropriate Commercial Tax Officer by the 25th day of every month a return in Form D of the retail issues of the previous month from each of his supply stations.

16. Every retail dealer shall pay the tax direct into the appropriate Government Treasury; no payment of any tax or penalty shall be accepted at the office of the Commissioner or any Assistant Commissioner or any Commercial Tax Officer.

17. (*1*) Challans for the purpose of making payment shall be obtainable at the Calcutta branch of the Reserve Bank of India or at any Government Treasury or at the office of any Commercial Tax Officer.

(*2*) Challans shall be filled up in triplicate; one copy shall be retained by the Treasury or the Bank, and the other two copies shall be returned to the dealer duly signed and receipted as proof of payment.

18. (*1*) Every wholesale dealer shall send to the appropriate Commercial Tax Officer by the last day respectively of July, October, January and April a return in Form E showing for each of his depots the issues of motor spirit to retail dealers during the previous quarter.

(*2*) A wholesale dealer, who is also a retail dealer, shall send to the appropriate Commercial Tax Officer by the last day of every month a return in Form D-1 of the retail issues of the previous month from each of his depots or supply stations.

(*3*) A wholesale dealer who offers to pay the tax in advance under section 3(*2*) shall furnish such returns as may be agreed upon between him and the Commissioner.

19. Every retail dealer shall attach one copy of the receipted challan to the return in Form D or Form D-1, as the case may be, when he sends it to the Commercial Tax Officer.

20. An allowance for loss of motor spirit by evaporation from the stocks of a retail dealer who is not also a wholesale dealer may be made up to a limit of 1 *per cent.* of the total amount of spirit received in any month if the supply has been made from a tank-cart or lorry, and up to a limit of 2 *per cent.* of the amount received if the supply has been made from casks or cans.

21. If the Commercial Tax Officer is satisfied that the leakage or loss from other cause has actually exceeded the limits prescribed in rule 20 he may for reasons to be recorded in writing make a larger allowance equal to the actual amount of the leakage or loss; but he shall not make such larger allowance for more than three months in any year without the sanction of the Assistant Commissioner.

22. If any dealer whose licence is not endorsed under rule 9 claims exemption from any amount of tax in respect of a sale of motor spirit for purposes of aviation he shall attach to the relevant return in Form D a certificate from the pilot concerned, stating the registration number of the aircraft supplied with motor spirit, the quantity supplied and the place and date of such supply.

[1]23. When it appears to a Commercial Tax Officer to be necessary to determine under section 7 the amount of tax due from any retail dealer, the Commercial Tax Officer shall serve a notice in Form F upon such retail dealer—

(*a*) calling upon him to produce on a date to be fixed by the Commercial Tax Officer and not less than ten days after the date of the service of the notice, his books of accounts and other documents which the Commercial Tax Officer wishes to examine, together with any objection which the retail dealer may wish to prefer and any evidence which he may wish to produce in support thereof; and

(*b*) stating the month or months in respect of which the determination appears to be necessary.

24. A dealer who has been served with a notice under rule 23 may prefer any objection personally or through a duly authorised agent or he may send it in writing.

25. After considering any objection which may be made by the dealer, or after the expiry of the date fixed under rule 23, the Commercial Tax Officer shall determine what amount of tax is payable by the dealer.

26. If the Commercial Tax Officer determines that any tax is payable he shall serve a notice of demand in Form G upon the dealer requiring him to pay into the appropriate Government Treasury by the date specified in the notice the amount determined to be payable, and warning him that if the amount is not paid he shall be liable to pay in addition [2]["an amount specified in the said notice, not exceeding the amount of tax remaining unpaid, by way of penalty"]

27. (*1*) If the dealer does not pay by the date specified the amount determined under rule 26 together with the amount of penalty imposed, if any, the Commercial Tax Officer shall apply to the Collector of the area in which is located the dealer's place of business or chief place of business, as the case may be, for recovery of the whole amount of tax and penalty, if any, remaining unpaid as an arrear of land revenue.

(*2*) After taking the necessary action the Collector shall report to the Commercial Tax Officer what amount has been recovered and the date on which recovery has been made.

(*3*) On receipt of the Collector's report the Commercial Tax Officer shall make necessary entries in the appropriate columns of Register H.

28. Every Commercial Tax Officer shall maintain a register in Form H in which he shall enter the details of each case instituted under rule 23.

29. Any information which is required to be given in accordance with section 10 shall be given to the appropriate Commercial Tax Officer.

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[1]Substituted by West Bengal Government, Finance Department, notification No. 1996-F.T., dated 6th December 1948.

[2]Substituted by West Bengal Government, Finance Department, notification No. 2380-F.T., dated 2nd November 1950.

30. When any dealer or the representative of any deceased dealer makes any report in accordance with the provisions of section 10(*2*) he shall also send his licence to the Commercial Tax Officer for such amendment or other action as may be necessary.

31. The appropriate Commercial Tax Officer shall be the authority for giving any directions which may be required in accordance with the provisions of section 10(*3*)(*c*).

Inspection

32. (*1*) The power to—

(*a*) require production of a dealer's accounts, or

(*b*) inspect such accounts, or

(*c*) enter into a dealer's premises,

may be exercised by the Commissioner, by any Assistant Commissioner, Commercial Tax Officer or any Inspector[1] in respect of each place of business within his own jurisdiction.

(*2*) Accounts shall be inspected at the dealer's premises and within his ordinary hours of business.

33. Before any Commercial Tax Officer takes action under section 7 or section 11(*2*) in respect of a wholesale dealer he shall consult the Assistant Commissioner.

34. The Commissioner shall be the authority to determine any dispute which may arise under section 12 whether any dealer is liable to pay any tax or penalty.

35. The Commissioner shall be the authority under section 17(*1*) to sanction the institution of any criminal proceedings.

36. The Commissioner may compound any offence punishable under the Act or any rule and may accept the money payable by the dealer by way of composition for such offence.

37. (*1*) When the Commissioner accepts under rule 36 any sum from any dealer by way of composition of any offence he shall issue an order in Form K directing the officer in charge of the appropriate Government Treasury to receive on his behalf the sum specified in the order, and he shall make one copy of the order over to the dealer for presentation at the Treasury at the time of payment and shall send another copy to the Treasury Officer, and a third copy to the appropriate Commercial Tax Officer.

(*2*) The Commissioner shall also fix a date on which the dealer shall produce before such authority as he may specify a receipted challan in proof of payment.

[1]Substituted by Bengal Government, Finance Department, notification No. 367-F.T., dated the 29th September 1945.

Refund

38. (*1*) Application for refund of any tax paid by a dealer in excess of the amount due from him under the Act shall be made to the appropriate Commercial Tax Officer. It shall state how the claim for refund arises and shall contain all particulars of the challan by which the payment was made and of the return in Form D which accompanied such challan.

(*2*) No fee shall be payable upon any application for refund.

(*3*) The Commercial Tax Officer shall sanction the refund of such amount as he is satisfied is due to be refunded.

39. When an order for refund has been passed under rule 38 the Commercial Tax Officer shall, if the dealer desires payment in cash, issue a Refund Payment Order (Cash) and shall make it over to the dealer for encashment at the appropriate Government Treasury and shall send an advice of the order to the Treasury Officer.

40. If the dealer desires payment by adjustment against any amount subsequently payable by him the Commercial Tax Officer shall issue a Refund Adjustment Order authorising the dealer to deduct the sum to be refunded from the amount payable in respect of the next return to be submitted in Form D.

41. Particulars of application for refund and of the orders passed thereon shall be recorded in Register L.

Appeal and Revision

42. An appeal against any order passed by the Commercial Tax Officer shall lie to the Assistant Commissioner. An appeal against an original order passed by the Assistant Commissioner shall lie to the Commissioner. An appeal against an original order passed by the Commissioner shall lie to the Board of Revenue.

43. A memorandum of appeal may be presented to the Appellate Officer by the appellant or by an agent duly authorised by him or may be sent to him.

44. The memorandum of appeal—

(*i*) shall contain the following particulars:—

(*a*) the date of the order appealed against;

(*b*) the name and designation of the officer who passed the order;

(*c*) the grounds of appeal briefly but clearly set out;

(*ii*) shall be accompanied by a certified copy of the order appealed against;

(*iii*) shall be endorsed by the appellant as follows:—

(*a*) that all tax admitted by him to be due up to the date of the appeal has been paid; and

(*b*) that to the best of his knowledge and belief the facts set out in the memorandum are true;

(*iv*) shall be signed by the appellant and shall be accompanied by the fee prescribed in item 11 of the Second Schedule to the Court Fees Act, 1870.

45. If the appellant fails to comply with the requirements either of clause (*iii*) or clause (*iv*) of rule 44 the appeal shall be summarily rejected, and it may be so rejected if he fails to comply with the requirements of either clause (*i*) or (*ii*) of that rule.

46. If the Appellate Officer does not reject the appeal summarily he shall fix a date for hearing the appellant or his agent.

47. (*1*) The Board of Revenue may call for the proceedings containing any order passed by the Commissioner and may pass such orders thereon as it thinks fit.

(*2*) Powers under sub-rule (*1*) may be exercised by the Commissioner with regard to any order passed by an Assistant Commissioner, and by an Assistant Commissioner with regard to any order passed by any officer subordinate to him.

48. An application for revision of any order shall contain such of the particulars which are specified in rule 44 as may be appropriate.

49. Before any person empowered under rule 47 passes any order in revision likely to affect any person adversely he shall give such person an opportunity of being heard.

Service of notices

50. (*1*) Notices under rule 23 or rule 26 may be served by any of the following methods:—

(*i*) personally upon the addressee, if present,

(*ii*) by messenger,

(*iii*) by post.

(*2*) When service is made by post, notices shall ordinarily in the first instance be sent by ordinary post. If the notice is disregarded and any penal action is contemplated, a second notice shall be issued by registered post with acknowledgement due.

FORM A

(*See* Rule 3)

Application under Bengal Motor Spirit Sales Taxation Act 1941 for a licence to sell motor spirit

To

The Commercial Tax Officer,

.....Charge.

I.....

Proprietor/Partner/Director/[1]Manager of the business known as.....

.....

situated at.....

[2]in Corporation Ward No.....hereby apply for a licence to sell motor spirit at the following $\frac{\text{wholesale depots}}{\text{retail supply stations}}$:—

Name of depot or supply station	Whether wholesale or retail or both	Name of Local Manager

[3]We obtain our supplies of motor spirit from the depot of Messrs.....

.....

at.....

Signed.....

Dated..... (*Dealer*)

[1]If the application is made on behalf of a club or association, the Secretary shall sign the application and may alter such words as are inappropriate.

[2]For dealers in Calcutta only.

[3]For retail dealers only.

(*Counterfoil*)

Licence No.....

issued on.....

.....

to (dealer's name).....

.....

.....

of (dealer's address).....

.....

.....

for wholesale depot at.....

.....

.....

.....

Name of Local Manager

(if any).....

.....

FORM B-1

(*See* Rule 5)

Licence under Bengal Motor Spirit Sales Taxation Act, 1941, to sell motor spirit wholesale

Licence No.....issued on.....

.....

Name of dealer.....

.....

address of dealer.....

.....

.....

is hereby licensed under section 4 of the Bengal Motor Spirit Sales Taxation Act, 1941, to carry on business as a wholesale dealer from the depot at.....

.....

[1]which is managed by.....

.....

(*Signed*).....

Commercial Tax Officer,

.....*Charge.*

[1]Give the name of the Local Manager of the depot.

FORM B-2

(*See* Rule 5)

Licence under section 4 of the Bengal Motor Spirit Sales Taxation Act, 1941, to sell motor spirit in retail

(*Counterfoil*)

Licence No.....

issued on.....

.....

to (dealer's name).....

.....

.....

.....

of (dealer's address).....

.....

.....

.....

for retail Supply Station

at.....

.....

Name of Local Manager

(if any).....

.....

Licence No.....Date of issue.....

.....

.....

.....

..... (dealer)

of.....

.....(address)

is hereby licensed to carry on business of selling motor spirit in retail from the Supply Station at.....

.....

The Supply Station is [1]managed by.....

.....

.....

(*Signed*).....
Commercial Tax Officer,

.....Charge.

[1]If the dealer does not manage the business himself, give the name of his Local Manager.

FORM C

(*See* Rule 14)

Retail dealers' account of total daily transactions in Motor Spirit

Date		Opening balance			Quantity received			Total of columns (2) and (3)			Quantity sold			Quantity taken by the retail dealer for his own consumption			Total of columns (5) and (6)			Closing book balance [i.e., figure in column (4) less figure in column (7)]			Reading in the pump issue meter at the end of the day	Remark
1		2			3			4			5			6			7			8			9	10
		In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total		
1st	(a) ..																							
	(b) ..																							
2nd	(a) ..																							
	(b) ..																							
3rd	(a) ..																							
	(b) ..																							
4th	(a) ..																							
	(b) ..																							
5th	(a) ..																							
	(b) ..																							
6th	(a) ..																							
	(b) ..																							
7th	(a) ..																							
	(b) ..																							
8th	(a) ..																							
	(b) ..																							
9th	(a) ..																							
	(b) ..																							
10th	(a) ..																							
	(b) ..																							
11th	(a) ..																							
	(b) ..																							
12th	(a) ..																							
	(b) ..																							
13th	(a) ..																							
	(b) ..																							
14th	(a) ..																							
	(b) ..																							
15th	(a) ..																							
	(b) ..																							
16th	(a) ..																							
	(b) ..																							
17th	(a) ..																							
	(b) ..																							

(FORM C—*Contd.*)

1		2			3			4			5			6			7			8			9	10
		In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total		
18th	(a) ..																							
	(b) ..																							
19th	(a) ..																							
	(b) ..																							
20th	(a) ..																							
	(b) ..																							
21st	(a) ..																							
	(b) ..																							
22nd	(a) ..																							
	(b) ..																							
23rd	(a) ..																							
	(b) ..																							
24th	(a) ..																							
	(b) ..																							
25th	(a) ..																							
	(b) ..																							
26th	(a) ..																							
	(b) ..																							
27th	(a) ..																							
	(b) ..																							
28th	(a) ..																							
	(b) ..																							
29th	(a) ..																							
	(b) ..																							
30th	(a) ..																							
	(b) ..																							
31st	(a) ..																							
	(b) ..																							
Total for the month—																								
	(a) ..																							
	(b) ..																							

(a) indicates motor spirit which has a flashing point at or above 24.4 degrees Centigrade.

(b) indicates motor spirit which has a flashing point below 24.4 degrees Centigrade.

Note.—The quantities of motor spirit received, issued or left in the stock are to be noted in litres.

Substituted by Finance (Taxation) Department Notification No. 2510-F.T., dated 4th September 1961.

[1]FORM D

(*See* Rule 15)

Monthly Return

(To be furnished by every retail dealer licensed in Form B-2 who is not also licensed in Form B-1 as a wholesale dealer)

Return of retail issues of Motor Spirit during the month of.....from the supply station of.....at.....

		In cans	In bulk	Total
1. Stock in hand at the beginning of the month	(a)			
	(b)			
2. Receipts during the month ...	(a)			
	(b)			
3. Total of items 1 and 2 above ...	(a)			
	(b)			
4. Retail issues—				
(*i*) To Diplomatic and Consular Officers specified in notification under sub-section (*5*) of section 3	(a)			
	(b)			
(*ii*) To purchasers	(a)			
	(b)			
(*iii*) For consumption by the retail dealer himself	(a)			
	(b)			
5. Total retail issues	(a)			
	(b)			
6. Book balance of stock at the end of the month [item 3 minus item 5] ...	(a)			
	(b)			

[1]Substituted by Finance (Taxation) Department notification No. 2510-F.T., dated 4th September 1965.

(FORM D *Contd.*)

		In cans	In bulk	Total
7. Actual balance in stock at the end of the month	(a)			
	(b)			
8. Difference, if any, between items 6 and 7	(a)			
	(b)			
9. Total taxable issue	(a)			
	(b)			
10. Amount of tax payable	(a)			
	(b)			
11. Remarks				

Date.

Signed.....

(Dealer or authorised manager)

No. of licence for the supply station.

Note:—(1) The return should be sent to the Commercial Tax Officer so as to reach him by the 25th day of the following month.

(2) The treasury or the bank receipt for the amount of tax paid should be attached to this return.

(a) indicates motor spirit which has a flashing point at or above 24.4 degrees Centigrade.

(b) indicates motor spirit which has a flashing point below 24.4 degrees Centigrade.

[1]FORM D-1

See Rule 18(*c*)]

Monthly Return

(To be furnished by every retail dealer licensed in Form B-2 who is also licensed in Form B-1 as a wholesale dealer)

Return of retail issues of Motor Spirit during the month of.....from the depot/supply station of.....at.....

		In cans	In bulk	Total
1. Quantity sold in retail (excluding quantity shown in 1A)	(a)			
	(b)			
1A. Quantity sold to Diplomatic and Consular Officers specified by notification under sub-section (5) of section 3	(a)			
	(b)			
2. Amount of tax payable	(a)			
	(b)			
3. Remarks				

Date.....

Signed.....
(Dealer or authorised manager.)

No. of licences for the depot/supply station.

Note:—(1) The return should be sent to the Commercial Tax Officer so as to reach him by the last day of the following month.

(2) The treasury or the bank receipt for the amount of tax paid should be attached to this return.

(a) indicates motor spirit which has a flashing point at or above 24.4 degrees Centigrade.

(b) indicates motor spirit which has a flashing point below 24.4 degrees Centigrade.

[1]Substituted by Finance (Taxation) Department notification No. 2510-F.T., dated 4th September 1965

[1]FORM E

(*See* Rule 18)

(To be furnished by dealers licensed in Form B-1)

Quarterly return of issues of Motor Spirit from the depot of Messrs.....
.....at.....for the quarter ending the.
.....day of.....196 .

Depot licence No.

Name and full address of the ratail dealer to whom motor spirit is issued wholesale	Quantity issued in the month of									Remarks
	19			19			19			
	In cans	In bulk	Total	In cans	In bulk	Total	In cans	In bulk	Total	
1. (a)										
(b)										
2. (a)										
(b)										
3. (a)										
(b)										
4. (a)										
(b)										
5. (a)										
(b)										
Retail issues (a)									Total retail issues (a)	
(b)									(b)	

Date. .....

Signed.....
(Dealer or authorised manager or agent)

Note:—(1) This return should be sent to the Commercial Tax Officer so as to reach him by the last day of the month following the quarter under report.

(2) A supplementary statement should be attached to show the quantity which, though issued to a retail dealer during the quarter and therefore included in this return, was received by him after the expiry of the quarter.

(a) indicates motor spirit which has a flashing point at or above 24.4 degrees Centigrade.

(b) indicates motor spirit which has a flashing point below 24.4 degrees Centigrade.

[1]Substituted by Finance (Taxation) Department notification no. 2510-F.T., dated 4th September, 1965.

[1]FORM F

(*See* Rule 23)

To

..... (dealer).

.....(address).

Whereas—

[2](*a*) You, a retail dealer in motor spirit under licence No. have not furnished return in Form D for the month(s) of 19 ;

[2](*b*) The return submitted by you for the month(s) of 19 was not accompanied by a receipt showing full payment of the tax due from you;

[2](*c*) It appears to me that the return filed by you for the month(s) of 19 is incorrect and incomplete;

And whereas it appears to me to be necessary to determine under sub-section (*1*) of section 7 of the Bengal Motor Spirit Sales Taxation Act, 1941, the tax due from you in respect of the abovementioned month(s);

You are hereby directed to attend in person or by a duly authorised agent at (place) on (date) at (time) and to produce or cause to be produced, at the said time and place, the accounts and documents specified below for the purpose of such determination together with any objection which you may wish to prefer and any evidence which you wish to adduce in support thereof.

In the event of your failure to comply with this notice, I shall determine under section 7 of the Bengal Motor Spirit Sales Taxation Act, 1941, the tax due from you for the abovementioned period without further reference to you.

.....

Commercial Tax Officer,

.....*Charge.*

Address.....

Date.....

---

[1]Substituted by West Bengal Government, Finance Department, notification No. 1996-F.T., dated 6th December, 1948.

[2]Strike out phrases or paragraphs not applicable.

(*On the reverse*)

Failure to submit a return as required by clause (*b*) of section 5 of the Act or submission of a false return renders a dealer liable to prosecution under section 14 of the Act.

Particulars of the accounts and documents required for the month(s) of.....

[1]FORM G

Notice of determination of tax due under section 7 of the Bengal Motor Spirit Sales Taxation Act, 1941.

(*See* Rule 26)

To

.....(dealer).

.....

.....(address).

[2]In continuation of the notice in Form F served on you on the day of 19 /[2]with reference to your petition of appeal/[2]revision before the [2]Assistant Commissioner of Commercial Taxes/[2]Commissioner of Commercial Taxes, West Bengal, you are hereby informed that the tax due from you for the month(s) of 19 in respect of retail issues from the Supply Station at has been determined to be Rs. (in figures) [Rupees (in words)] and accordingly tax amounting to Rs. (in figures) [Rupees (in words)] (1) is due from you.

You are hereby directed to pay the said sum of Rs. (in figures) [Rupees (in words)] as per details below into the Reserve Bank, Calcutta/Government Treasury at on or before (date) and to produce the receipt in proof of payment before the undersigned not later than the day of failing which the said sum of Rs. (in figures) [Rupees (in words)] together with the sum of Rs. (in figures) [Rupees (in words)] by way of penalty will be recoverable from you as an arrear of land revenue.

If you intend to appeal against this order, you may present an appeal under section 20 of the Bengal Motor Spirit Taxation Act, 1941, read with rule 44 of the Bengal Motor Spirit Sales Taxation Rules, 1941, to the prescribed authority within thirty days from the date of receipt of this notice.

(1) Tax due ...

Less tax paid ...

Address..... *Commercial Tax Officer,*

Date..... .....*Charge.*

[1]Substituted by West Bengal Government, Finance Department, notification No. 1996-F.T., dated 6th December 1948.

[2]Strike out phrases not applicable.

FORM H

(*See* Rule 28)

Serial No.	Name of dealer and licence number.	Date of issue of notice in Form F.	Nature of case (i.e., which item of Form F.	Month or months concerned.	Amount of tax, if any, already paid for months mentioned in column 5.	Amount of further tax imposed, if any.	Date of issue of notice in Form G.	Date fixed for producing receipted challan.	Date producing receipted challan.	Amount of penalty imposed, if any.	Date of application to Collector for recovery as arrear of land revenue.	Amount for recovery of which application is made.	Amount recovered through Collector, and date of recovery.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Rs. p.	Rs. p.				Rs. p.		Rs. p.	Rs. p.

FORM K

(*See* Rule 37)

To the Officer in Charge of

the Reserve Bank of India at Calcutta

the Government Treasury at.....

Whereas in accordance with the provisions of section 16 of the Bengal Motor Spirit Sales Taxation Act, 1941, I have agreed to accept by way of composition the sum of Rs.....
(in figures)

(Rupees.....)
(in words)

from ..... (dealer)

of..... (address),

you are hereby directed to receive the said sum on my behalf and to place it to the credit of the Provincial revenues, and to return two receipted challans to the aforesaid dealer.

(*Signed*).....
Commissioner of Commercial Taxes.

Dated..

Copy forwarded to the Commercial Tax Officer of.....

.....before whom the dealer is to produce the receipted challan not later than.

Register No. L

(*See* Rule 41)

Applications for refund

Serial No.	Date of application	Name of applicant dealer	Address of applicant	Amount of refund required	Amount, if any, ordered to be refunded	Method of payment	Date of issue of payment order or adjustment order
1	2	3	4	5	6	7	8
				Rs.	Rs.		

CHAPTER 10

Notifications under the Bengal Motor Spirit Sales Taxation Act, 1941

GOVERNMENT OF WEST BENGAL

Finance (Taxation) Department

(1)

No. 1659-FT.—22nd October, 1948.—In exercise of the power conferred by sub-section (*5*) of Section 3 of the Bengal Motor Spirit Sales Taxation Act, 1941 (Bengal Act V of 1941) the Governor is pleased hereby to specify, for the purposes of the said sub-section, the following country, namely:—

1. The United States of America

By order of the Governor,
B. DAS GUPTA
Secretary to the Government of West Bengal

(2)

No. 1277-F.T.—22nd July, 1953.—In exercise of the power conferred by sub-section (*5*) of section 3 of the Bengal Motor Spirit Sales Taxation Act, 1941 (Bengal Act V of 1941), the Governor is pleased hereby to rescind the Finance Department notification No. 1659-F.T. dated the 22nd October, 1948, published at page 1479 of Part I of the Calcutta Gazette, dated the 11th November, 1948.

By order of the Governor,
B. DAS GUPTA
Secretary to the Government of West Bengal

(3)

No. 1901-F.T.—the 17th September, 1954.—In exercise of the power conferred by sub-section (*5*) of section 3 of the Bengal Motor Spirit Sales Taxation Act, 1941 (Bengal Act V of 1941), the Governor is pleased hereby to specify, for the purposes of the said sub-section, the following country, namely:—

The United Kingdom

By order of the Governor,
B. DAS GUPTA
Secretary to the Government of West Bengal

(4)

No. 1718-F.T.—19th July, 1958.—In exercise of the power conferred by sub-section (*5*) of section 3 of the Bengal Motor Spirit Sales Taxation Act, 1941 (Bengal Act V of 1941), the Governor is pleased hereby to specify, for the purpose of the said sub-section, the following country, namely:—

Pakistan

By order of the Governor,
B. DAS GUPTA
Secretary to the Government of West Bengal

(5)

No. 1563-F.T.—28th April, 1966.—In exercise of the power conferred by sub-section (*5*) of section 3 of the Bengal Motor Spirit Sales Taxation Act, 1941 (Bengal Act V of 1941), the Governor is pleased hereby to specify the United Kingdom as a country on the sale of motor spirit to whose Diplomatic or Consular Officers for the purpose of their official use no tax under the said Act shall be levied.

By order of the Governor,
T. C. DUTTA
Dy. Secretary to the Government of West Bengal

PART III

The Bengal Raw Jute Taxation Act, 1941

As modified up to the 31st January, 1967

STATEMENT OF REPEALS AND AMENDMENTS

Amended.....	The India (Adaptation of Existing Indian Laws) Order, 1947. The Adaptation of Laws Order, 1950. West Bengal Act XXXV of 1954. West Bengal Act VII of 1959. West Bengal Act XXI of 1962. West Bengal Act XXXIII of 1965. West Bengal Act IV of 1967.
Repeals.....	Nil

CHAPTER 11

Bengal Act XI of 1941

THE BENGAL RAW JUTE TAXATION ACT 1941

[*Passed by the Bengal Legislature*]

[Assent of the Governor-General was first published in the *Calcutta Gazette* of the 27th November, 1941.]

An Act to provide for the levy of a tax on raw jute purchased by the occupiers of jute-mills and by shippers of jute

Whereas it is expedient to provide for the levy of a tax on raw jute purchased by the occupiers of jute-mills and by shippers of jute for the purpose of carrying out measures for the stabilisation of jute prices and for furthering the interests of the growers of jute in the [1][State] and of the jute industry generally;

It is hereby enacted as follows:—

Short title, extent and commencement

1. (*1*) This Act may be called the Bengal Raw Jute Taxation Act, 1941.

(*2*) It extends to the whole of [2][West Bengal].

(*3*) It shall come into force on such date as the [1][State] Government may, by notification in the Official Gazette, appoint.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context—

(*1*) "jute" means the plant known botanically as belonging to the *genus corchorus*, and includes all the species of that *genus* whether known commonly as *pat*, *kosta*, *nalia* or by any other name, and also means the plant known botanically as *hibiscus cannabinus* and commonly as *mesta*;

XXV of 1934

(*2*) "jute-mill" means a factory as defined in, or declared to be a factory under, the Factories Act, 1934, which is engaged wholly or in part in the manufacture of jute products;

(*2a*) [3]"month" means one of the twelve calendar months into which the year is divided according to the British calendar,

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[1]The word "State" was substituted for the word "Province" by paragraph 4(*1*) of the Adaptation of Laws Order, 1950.

[2]The word "West Bengal" was substituted for the word "Bengal" by paragraph 4(*1*) of the Adaptation of Laws Order, 1950.

[3]Inserted by sec. 3 of the Bengal Finance (Sales Tax) And Raw Jute Taxation (Amendment) Act, 1967 (West Bengal Act IV of 1967).

(*3*) [omitted.][1]

(*4*) "Occupier of a jute-mill" means the person who has ultimate control over the affairs of the jute-mill;

Provided that, where the affairs of a jute-mill are entrusted to a managing agent, such agent shall be deemed to be the occupier of the jute-mill;

(*5*) "prescribed" means prescribed by rules made under this Act;

(*6*) "purchased" means purchased and delivered[2];

[3](*6a*) "purchase price" means the amount payable by the occupier of a jute-mill or a shipper of jute as valuable consideration for the purchase of any raw jute, less any sum allowed by the seller as cash discount according to ordinary trade practice, but including any sum charged for anything done by the seller in respect of the raw jute at the time of, or before, delivery thereof;

(*7*) "quarter" means a period of three months ending on 31st March, 30th June, 30th September or 31st December in any year;

(*7a*)[4] [Omitted]

(*8*) "raw jute" means the fibre of jute which has not been subjected to any process of spinning or weaving and includes jute cuttings, whether loose or packed in drums or bales;

(*9*) "shipper of jute" means any person who purchases raw jute and supplies it himself or by an agent to any person including himself outside [5][West Bengal].

(*10*)[6] "turnover of purchases" used in relation to any period means—

(*a*) in the case of the occupier of a jute-mill, the aggregate of the purchase prices payable by such

---

[1]The clause ("maund" means the weight equivalent to a standard maund as specified under the Standards of Weight Act, 1939) was omitted by section 2(*1*) of the Bengal Raw Jute Taxation (Amendment) Act, 1962, (West Bengal Act XXI of 1962).

[2]The words, "and delivered" were substituted for the words, "delivered and accepted" by s. 3(*1*)(*b*) of the Bengal Finance (Sales Tax) and Raw Jute Taxation Amendment Act, 1967 (West Bengal Act IV of 1967).

[3]This clause was inserted by s. 3(*1*)(*c*), *ibid.*

[4]Clause (*7a*) the definition of "quintal" was omitted by s. 3(*1*)(*d*), *ibid.*

[5]See foot-note 2 on P. 263 *ante*.

[6]This clause was inserted by s. 3(*1*)(*e*), *ibid.*

occupier for the quantities of raw jute purchased by him during such period after deducting the amounts, if any, refunded to him by the seller during such period in respect of any quantity of raw jute returned to the seller within ninety days from the date of its purchase and such other amounts as may be prescribed;

(*b*) in the case of a shipper of jute, the aggregate of the purchase prices payable by the shipper of jute in respect of the quantities of raw jute despatched by him during such period to any place outside West Bengal by any means of transit;

Levy of tax

[1]**3.** (*1*) There shall be charged and levied a tax on the turnover of purchases of the occupier of a jute-mill and of a shipper of jute at the rate of three *per centum* of such turnover and such tax shall be payable to the State Government by the occupier of every jute-mill and by every shipper of jute in the manner hereinafter provided.

(*2*) In calculating the tax payable under this Act by the occupier of a jute-mill on his turnover of purchases during any period, the purchase price in respect of any quantity of raw jute sold and despatched by him during such period subsequently to his purchase thereof to any place inside West Bengal shall be deducted from such turnover.

(*3*) No tax shall be leviable under this Act in respect of the purchase price of any quantity of raw jute in respect of which such tax has already been paid:

Provided that the burden of proving that such tax has already been paid shall be upon the person who claims the benefit of this sub-section.

No premises to be used as a jute-mill unless registered

4. (*1*) No premises shall, after the commencement of this Act, be used as a jute-mill unless such premises have been registered by the occupier of the jute-mill and every such registration shall be renewed annually, by the occupier of such jute-mill:

Provided that, where any premises are, at the commencement of this Act, used as a jute-mill, the occupier of such jute-mill shall be allowed two months from such commencement to effect such registration.

(*2*) An application for registration or renewal thereof under this section shall be made in such form and to such authority as may be prescribed, and the prescribed authority shall, in

[1]The former sec. 3 was replaced by the present one by 3(*2*), *ibid.*

the prescribed manner and form, maintain a record of every registration and renewal thereof.

(*3*) The registration of any jute mill may, with the previous sanction of the [1][State] Government, be cancelled by the registering authority if the premises registered have ceased to be used as a jute-mill.

No person to carry on business as a shipper of jute without registration of his name

5. (*1*) No person shall, after the commencement of this Act, carry on business as a shipper of jute unless his name has been registered as such and every such registration shall be renewed annually by every shipper of jute:

Provided that any person carrying on business as a shipper of jute at the commencement of this Act shall be allowed two months from such commencement to effect such registration.

(*2*) An application for registration or renewal thereof under this section shall be made in such form and to such authority as may be prescribed, and the prescribed authority shall, in the prescribed manner and form maintain a record of every registration and renewal thereof.

(*3*) The registration of any shipper of jute may, with the previous sanction of the [1][State] Government, be cancelled by the registering authority, if the registered person has ceased to carry on, or has sold or otherwise transferred his interest in the business in respect of which his name was registered.

Occupiers of jute-mills to keep books of account and submit returns

6. Every occupier of a jute-mill shall in respect of such jute-mill—

(*a*) keep books of account relating to the purchase of raw jute in the prescribed form; and

[2](*b*) submit to such authority as may be prescribed a return for each quarter in the prescribed form and before the prescribed date showing—

(*i*) the aggregate of the purchase prices of raw jute purchased by him for the jute-mill during the quarter;

(*ii*) the amount of refund of purchase price received by him from the seller during the quarter in respect of raw jute returned to the seller within ninety days from the date of purchase;

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[1]*See* foot-note 1 on page 263 *ante*.

[2]This clause (*b*) was substituted for original clause (*b*) by s. 3(*3*) of the Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Act, 1967 (West Bengal Act IV of 1967).

(*iii*) the purchase price of raw jute sold and despatched by him, subsequently to his purchase, to places within West Bengal during the quarter; and

(*iv*) such other particulars necessary for the purposes of this Act as may be prescribed.

Shippers of jute to keep books of account and submit returns

7. Every shipper of jute shall, in respect of his business and at each place at which he carries on such business—

(*a*) keep books of account relating to the purchase and despatch by any means of transit of raw jute in the prescribed form; and

[1](*b*) submit to such authority as may be prescribed a return for each month in the prescribed form and before the prescribed date showing—

(*i*) the aggregate of the purchase prices of raw jute despatched by him outside West Bengal by any means of transit during the month; and

(*ii*) such other particulars necessary for the purposes of this Act as may be prescribed.

Payment of tax and receipt for such payment

8. Before submitting in each period the return referred to in clause (*b*) of sections 6 and 7 the occupier of a jute mill or shipper of jute, as the case may be, shall pay into a Government Treasury or the Reserve Bank of India the full amount of the tax due under this Act in respect of the raw jute purchased by him, or purchased and despatched outside [2][West Bengal] by any means of transit by him, as the case may be, according to such return, and shall furnish along with the return a receipt from such treasury or bank showing payment of such amount.

Determination of the amount of tax by the prescribed authority in certain cases

9. (*1*) If no return is submitted by the occupier of a jute-mill under clause (*b*) of section 6 or by a shipper of jute under clause (*b*) of section 7 in respect of any period before the date prescribed in that behalf, or if the return is submitted without a receipt showing full payment of the tax due as required by section 8, or if the return submitted appears to the authority referred to in clause (*b*) of sections 6 and 7 to be incorrect or incomplete, such authority shall, after making such enquiry, if any, as it considers necessary, determine the amount of the tax due in respect of such period from such occupier or shipper of jute, as the case may be, and such authority may in the case where no return is submitted direct

[1]This clause was substituted for original clause by s. 3(*4*) of the Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Act 1967 (West Bengal Act IV of 1967).

[2]*See* foot-note 2 on page 263 *ante*.

that such occupier or shipper of jute shall pay in addition to the amount of the tax so determined a sum not exceeding that amount by way of penalty and the amount of the tax so determined together with the penalty (if any) so directed to be paid, less the sum, if any, already paid by him, shall be paid by such occupier or shipper of jute into a Government Treasury or the Reserve Bank of India within fourteen days after demand is made therefor:

Provided that, before action is taken under this sub-section, the occupier of a jute-mill or the shipper of jute, as the case may be, shall be given a reasonable opportunity of proving the correctness and completeness of the return, if any, submitted by him:

Provided further that the authority referred to in clause (*b*) of sections 6 and 7 may, for reasons to be recorded in writing, extend the date of such payment.

(*2*) If the amount of the tax due and the penalty (if any) directed to be paid under sub-section (*1*) are not paid within the period mentioned in that sub-section or within the period of any extension of time allowed under the second proviso to the said sub-section, the authority referred to in clause (*b*) of sections 6 and 7 may direct that the occupier of the jute-mill or the shipper of jute shall pay in addition to the amount of the tax and penalty (if any) so unpaid a sum not exceeding the amount of the tax by way of penalty or further penalty as the case may be.

(*3*) If default is made in making the payment of the amount of tax due or any penalty directed to be paid under sub-section (*1*) within the period mentioned in that sub-section or within the period of any extension of time allowed under the second proviso to the said sub-section or in making the payment of any penalty directed to be paid under sub-section (*2*), it shall be recoverable from the person from whom it is due as an arrear of land revenue.

Action taken and proceedings commenced or continued in the trade name of a business

[1]**9a.** Notwithstanding anything contained in any law for the time being in force, in respect of any business carried on under a trade name:—

(*1*) action may be taken under this Act in any matter connected with the purposes of this Act including the realisation of taxes or penalty, and proceedings for the recovery of any such taxes or penalty may be commenced or continued under any law against the person owning the business, and

[1]This section was inserted by section 2 of the West Bengal Tax Laws (Amendment) Act, 1959 (West Bengal Act VII of 1959) and shall be deemed always to have been there.

(*2*) no action taken or proceedings commenced before the commencement of the West Bengal Tax Laws (Amendment) Act, 1959, shall be called in question merely on the ground that such action was taken or such proceedings were commenced in the trade name of the business.

Refunds

10. The authority referred to in clause (*b*) of sections 6 and 7 shall, in the prescribed manner, refund to the occupier of a jute-mill or a shipper of jute applying in this behalf any amount of the tax paid by such occupier or shipper of jute in excess of the amount due from him under this Act either by cash payment or, at the option of such occupier or shipper of jute, by deduction of such excess from the amount of the tax due in respect of any other period.

Powers of inspection, entry and search

11. (*1*) Any person empowered by the [1][State] Government in this behalf may, for the purposes of this Act—

(*a*) require any occupier of any jute-mill or shipper of jute to produce before such person all accounts, vouchers and other documents relating to stocks, purchases, receipts and despatches of raw jute, and to furnish any other information relating to such stocks, purchases, receipts and despatches and every such occupier and shipper of jute shall comply with such requisition; and

(*b*) inspect such accounts, vouchers and documents of, and the raw jute held in stock by, such occupier or shipper of jute.

(*2*) Any such person specially empowered by the [1][State] Government in this behalf may enter and search, at any time, by day any building, vessel, vehicle or place in which he has reason to believe that any occupier of a jute-mill or shipper of jute holds any stock of raw jute.

(*3*) All searches made under sub-section (*2*) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898.

Act V of 1898

Returns, etc., to be confidential

12. No person to whom any returns under this Act are submitted or who makes an inspection under section 11 shall, save with the previous sanction of the [1][State] Government, disclose any information obtained from any such return or inspection

[1]*See* foot-note 1 on page 263 *ante*.

otherwise than departmentally or for the purposes of a prosecution under the Indian Penal Code in respect of any such return, or of any account, voucher or other document inspected, or for the purposes of a prosecution under this Act. Act XLV of 1860

Penalties

13. Any person who—

(*a*) being the occupier of a jute-mill fails to register such jute-mill as required by section 4; or

(*b*) being a shipper of jute fails to register his name as required by section 5; or

(*c*) fails to keep books of account as required by clause (*a*) of sections 6 or 7 as the case may be; or

(*d*) fails without sufficient cause to submit any return as required by clause (*b*) of sections 6 or 7, as the case may be, or submits an incorrect or incomplete return, or fails to submit a receipt for the full amount of the tax due as required by section 8; or

(*e*) fraudulently evades the payment of any tax due under this Act; or

(*f*) refuses to comply with a requisition under clause (*a*) of sub-section (*1*) of section 11 or obstructs any officer making an inspection or a search under section 11; or

(*g*) discloses any information in contravention of the provisions of section 12; or

(*h*) acts in contravention of any of the provisions of this Act,

shall, on conviction, be punishable with fine which may extend to one thousand rupees, and in the case where the failure, evasion or contravention is a continuing one, with a further fine which may extend to one hundred rupees for every day after the first during which such failure, evasion or contravention continues subsequent to such conviction.

Institution of proceedings

14. No proceedings in respect of any offence under this Act shall be instituted except with the previous sanction of such authority as may be prescribed and upon complaint by a person empowered under section 11.

Offences to be bailable

15. All offences punishable under this Act shall be bailable.

Power to compound offences

16. (*1*) The prescribed authority may accept from any person charged with any offence punishable under this Act or any rule made thereunder, by way of composition for such offence, pay-

ment of a sum of money not exceeding five hundred rupees or double the amount of the tax payable, whichever is greater.

(*2*) If payment by way of composition is accepted under sub-section (*1*), the accused, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of such offence.

Jurisdiction to try offences

17. No Magistrate other than a Presidency Magistrate or a Magistrate of the first class shall try an offence punishable under this Act.

Officers to be deemed public servants

Act XLV of 1860

18. All persons empowered to act under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Indemnity

19. No suit, prosecution or other legal proceedings shall lie against any servant of the [1][Government] for anything which is in good faith done or intended to be done under this Act.

Limitation of suits and proceedings

20. No suit shall be instituted against the [2][State] and no suit, prosecution or other proceedings shall be instituted against a servant of the [1][Government] in respect of anything done or intended to be done under this Act, unless the suit, prosecution or other proceeding has been instituted within six months from the date of the act complained of.

Appeal and revision

21. (*1*) Any person aggrieved by any order under this Act may appeal within sixty days from the date of such order—

West Bengal Act XXXIII of 1951

[3](*a*) in Calcutta as described in Schedule I to the Calcutta Municipal Act, 1951, as deemed to have been amended under section 594 of that Act and the districts of Hooghly, Howrah and 24-Parganas (excluding the area included within Calcutta as described above), to such authority as may be prescribed, and

(*b*) elsewhere—

(*i*) to the Commissioner of the Division if such order is passed by the Collector of a district, and

(*ii*) to the Collector of the district, if such order is passed by any officer other than the Collector.

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[1]This word within square brackets was substituted for the word "Crown" by paragraph 4(*1*) of the Adaptation of Laws Order, 1950.

[2]*See* foot-note 2 on page 263 *ante*.

[3]Substituted by section 4 of the Bengal Raw Jute Taxation (Amendment) Act, 1962.

(*2*) Every order passed in appeal under this section shall, subject to the powers of revision conferred by sub-section (*3*), be final.

(*3*) The prescribed authority may, at any time, either of its own motion or on application, call for and examine the record of any order passed or the proceedings recorded by any officer or person subordinate to such authority, for the purpose of satisfying itself as to the legality or propriety of such order, or as to the regularity of such proceedings, and may pass such order in reference thereto as it thinks fit.

(*4*) Nothing in this section shall apply to the orders or proceedings of any Court or Magistrate.

Power to make rules

22. (*1*) The [1][State] Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the form of application for registration and renewal thereof under sub-section (*2*) of section 4 or sub-section (*2*) of section 5, the authority to which such applications shall be made, the manner and form in which such authority shall maintain a record of registrations and renewals;

(*b*) the forms in which books of account shall be kept under clause (*a*) of sections 6 and 7;

(*c*) the authority to which returns are to be submitted under clause (*b*) of sections 6 and 7, the forms of such returns, the date before which they are to be submitted and the particulars which may be necessary for the purposes of this Act other than those specified in the said clauses to be contained in those returns;

(*d*) the manner in which refunds under section 10 shall be made;

(*e*) the authority which may, under section 14, accord previous sanction to the institution of proceedings;

(*f*) the authority which may, under sub-section (*1*) of section 16 accept payment by way of composition for offences under this Act, and

[1]*See* foot-note 1 on page 263 *ante*.

(*g*) the authority to which an appeal shall lie under clause (*a*) of sub-section (*1*) of section 21 and the authority which may exercise powers under sub-section (*3*) of that section.

(*3*) In making any rule under sub-section (*1*) or sub-section (*2*), the [1][State] Government may provide that any person committing a breach thereof shall, on conviction, be punishable with fine which may extend to one hundred rupees.

Exemption from taxation

[2]**23.** Notwithstanding anything contained in this Act,—

(*a*) a tax on the purchase of raw jute shall not be imposed under this Act—

(*i*) where such purchase takes place outside the State of West Bengal, or

(*ii*) where such purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India;

(*b*) a tax on the purchase of raw jute shall not be imposed where such purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

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Explanation.—Sections 3, 4 and 5 of the Central Sales Tax Act, 1956, shall apply for determining whether or not a particular purchase takes place in the manner indicated in clause (*a*) or clause (*b*).

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[1]See foot-note 1 on page 263 *ante*.

[2]Section 23 as originally inserted by the Eleventh Schedule to the Adaptation of Laws Orders, 1950, was substituted by section 5 of the Bengal Raw Jute Taxation (Amendment) Act, 1962 (West Bengal Act XXI of 1962).

CHAPTER 12

Amendments in the Bengal Raw Jute Taxation Act, 1941 from time to time

The long title, and different sections of the Act, which have been amended, substituted, deleted or inserted, from time to time, are shown below in their original and amended forms.

[*As from the 1st January, 1942*]

Long Title

Whereas it is expedient to provide for the levy of a tax on raw jute purchased by the occupiers of jute-mills and by shippers of jute for the purpose of carrying out measures for the stabilisation of jute prices and for furthering the interests of the growers of jute in the Province and of the jute industry generally.

[*As from the 26th January, 1950*]

Whereas it is expedient to provide for the levy of a tax on raw jute purchased by the occupiers of jute-mills and by shippers of jute for the purpose of carrying out measures for the stabilisation of jute prices and for furthering the interests of the growers of jute in the State and of the jute industry generally.

[*As from the 1st January, 1942*]

Section 1

(*1*) This Act may be called the Bengal Raw Jute Taxation Act, 1941.

(*2*) It extends to the whole of Bengal.

(*3*) It shall come into force on such date as the Provincial Government may, by notification in the Official Gazette, appoint.

[*As from the 26th January, 1950*]

(*1*) This Act may be called the Bengal Raw Jute Taxation Act, 1941.

(*2*) It extends to the whole of West Bengal.

(*3*) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

[*As from the 1st January, 1942*]

Section 2

In this Act, unless there is anything repugnant in the subject or context—

(*1*) "jute" means the plant known botanically as belonging to the ***genus corchorus*** and includes all the species of that genus

whether known commonly as *pat*, *kosta*, *nalia* or by any other name, and also means the plant known botanically as *hibiscus cannabinus* and commonly as *mesta;*

(*2*) "jute-mill" means a factory as defined, or declared to be a factory under the Factories Act, 1934, which is engaged wholly or in part in the manufacture of jute products;

(*3*) "maund" means the weight equivalent to a standard maund as specified under the Standards of Weight Act, 1939;

(*4*) "Occupier of a jute-mill" means the person who has ultimate control over the affairs of the jute mill:

Provided that, where the affairs of a jute mill are entrusted to a managing agent, such agent shall be deemed to be the occupier of the jute-mill;

(*5*) "prescribed" means prescribed by rules made under this Act;

(*6*) "purchased" means purchased, delivered and accepted;

(*7*) "quarter" means a period of three months ending on 31st March, 30th June, 30th September or 31st December in any year;

(*8*) "raw jute" means the fibre of jute which has not been subjected to any process of spinning or weaving and includes jute cuttings, whether loose or packed in drums or bales;

(*9*) "shipper of jute" means any person who purchases raw jute and supplies it himself or by an agent to any person including himself outside Bengal.

[*As from the 26th January, 1950*]

In this Act, unless there is anything repugnant in the subject or context—

(*1*) "jute" means the plant known botanically as belonging to the *genus corchorus*, and includes all the species of that genus whether known commonly as *pat*, *kosta*, *nalia* or by any other name, and also means the plant known botanically as *hibiscus cannabinus* and commonly as *mesta;*

(*2*) "jute-mill" means a factory as defined, or declared to be a factory under the Factories Act, 1934, which is engaged wholly or in part in the manufacture of jute products;

(*3*) "maund" means the weight equivalent to a standard maund as specified under the Standards of Weight Act, 1939;

(*4*) "Occupier of a jute-mill" means the person who has ultimate control over the affairs of the jute-mill:

Provided that, where the affairs of a jute-mill are entrusted

to a managing agent, such agent shall be deemed to be the occupier of the jute-mill;

(*5*) "prescribed" means prescribed by rules made under this Act;

(*6*) "purchased" means purchased, delivered and accepted ;

(*7*) "quarter" means a period of three months ending on 31st March, 30th June, 30th September or 31st December in any year;

(*8*) "raw jute" means the fibre of jute which has not been subjected to any process of spinning or weaving and includes jute cuttings, whether loose or packed in drums or bales;

(*9*) "shipper of jute" means any person who purchases raw jute and supplies it himself or by an agent to any person including himself outside West Bengal.

[*As from the 1st February, 1963*]

In this Act, unless there is anything repugnant in the subject or context—

(*1*) "jute" means the plant known botanically as belonging to the *genus corchorus*, and includes all the species of that genus whether known commonly as *pat*, *kosta*, *nalia* or by any other name, and also means the plant known botanically as *hibiscus cannabinus* and commonly as *mesta;*

(*2*) "jute-mill" means a factory as defined, or declared to be a factory under the Factories Act, 1934, which is engaged wholly or in part in the manufacture of jute products;

(*3*) (*Omitted*).

(*4*) "Occupier of a jute-mill" means the person who has ultimate control over the affairs of the jute-mill:

Provided that, where the affairs of a jute-mill are entrusted to a managing agent, such agent shall be deemed to be the occupier of the jute-mill;

(*5*) "prescribed" means prescribed by rules made under this Act;

(*6*) "purchased" means purchased, delivered and accepted;

(*7*) "quarter" means a period of three months ending on 31st March, 30th June, 30th September or 31st December in any year;

(*7a*) "quintal" means a weight equivalent to one hundred times the Standard unit of weight referred to in sub-section (*4*) of section 4 of the Standards of Weight and Measures Act, 1956.

(*8*) "raw jute" means the fibre of jute which has not been subjected to any process of spinning or weaving and includes jute cuttings, whether loose or packed in drums or bales;

(*9*) "shipper of jute" means any person who purchases raw jute and supplies it himself or by an agent to any person including himself outside West Bengal.

[*As from the 1st August, 1966*]

In this Act, unless there is anything repugnant in the subject or context—

(*1*) "jute" means the plant known botanically as belonging to the *genus corchorus*, and includes all the species of that genus whether known commonly as *pat, kosta, nalia* or by any other name, and also means the plant known botanically as *hibiscus cannabinus* and commonly as *mesta;*

(*2*) "jute-mill" means a factory as defined, or declared to be a factory under the Factories Act, 1934, which is engaged wholly or in part in the manufacture of jute products;

(*2a*) "month" means one of the twelve calendar months into which the year is divided according to the British calendar;

(*3*) (*Omitted*).

(*4*) "Occupier of a jute-mill" means the person who has ultimate control over the affairs of the jute-mill:

Provided that, where the affairs of a jute-mill are entrusted to a managing agent, such agent shall be deemed to be the occupier of the jute-mill;

(*5*) "prescribed" means prescribed by rules made under this Act;

(*6*) "purchased" means purchased and delivered;

(*6a*) "purchase price" means the amount payable by the occupier of a jute-mill or a shipper of jute as valuable consideration for the purchase of any raw jute, less any sum allowed by the seller as cash discount according to ordinary trade practice, but including any sum charged for anything done by the seller in respect of the raw jute at the time of, or before, delivery thereof;

(*7*) "quarter" means a period of three months ending on 31st March, 30th June, 30th September or 31st December in any year;

(*7a*) (*Omitted*).

(*8*) "raw jute" means the fibre of jute which has not been subjected to any process of spinning or weaving and includes jute cuttings, whether loose or packed in drums or bales;

(*9*) "shipper of jute" means any person who purchases raw jute and supplies it himself or by an agent to any person including himself outside West Bengal;

(*10*) "turnover of purchases" used in relation to any period means—

(*a*) in the case of the occupier of a jute-mill, the aggregate of the purchase prices payable by such occupier for the quantities of raw jute purchased by him during such period after deducting the amounts, if any, refunded to him by the seller during such period in respect of any quantity of raw jute returned to the seller within ninety days from the date of its purchase;

(*b*) in the case of a shipper of jute, the aggregate of the purchase prices payable by the shipper of jute in respect of the quantities of raw jute despatched by him during such period to any place outside West Bengal by any means of transit.

[*As from the 3rd October, 1966*]

In this Act, unless there is anything repugnant in the subject or context—

(*1*) "jute" means the plant known botanically as belonging to the genus *corchorus*, and includes all the species of that genus whether known commonly as *pat*, *kosta*, *nalia* or by any other name, and also means the plant known botanically as *hibiscus cannabinus* and commonly as *mesta;*

(*2*) "jute-mill" means a factory as defined, or declared to be a factory under the Factories Act, 1934, which is engaged wholly or in part in the manufacture of jute products;

(*2a*) "month" means one of the twelve calendar months into which the year is divided according to the British calendar;

(*3*) (*Omitted.*)

(*4*) "Occupier of a jute-mill" means the person who has ultimate control over the affairs of the jute-mill:

Provided that, where the affairs of a jute-mill are entrusted to a managing agent, such agent shall be deemed to be the occupier of the jute-mill;

(*5*) "prescribed" means prescribed by rules made under this Act;

(*6*) "purchased" means purchased and delivered;

(*6a*) "purchase price" means the amount payable by the occupier of a jute-mill or a shipper of jute as valuable considera-

tion for the purchase of any raw jute, less any sum allowed by the seller as cash discount according to ordinary trade practice, but including any sum charged for anything done by the seller in respect of the raw jute at the time of, or before, delivery thereof;

(*7*) "quarter" means a period of three months ending on 31st March, 30th June, 30th September or 31st December in any year;

(*7a*) (*Omitted.*)

(*8*) "raw jute" means the fibre of jute which has not been subjected to any process of spinning or weaving and includes jute cuttings, whether loose or packed in drums or bales;

(*9*) "shipper of jute" means any person who purchases raw jute and supplies it himself or by an agent to any person including himself outside West Bengal;

(*10*) "turnover of purchases" used in relation to any period means—

(*a*) in the case of the occupier of a jute-mill, the aggregate of the purchase prices payable by such occupier for the quantities of raw jute purchased by him during such period after deducting the amounts, if any, refunded to him by the seller during such period in respect of any quantity of raw jute returned to the seller within ninety days from the date of its purchase and such other amounts as may be prescribed;

(*b*) in the case of a shipper of jute, the aggregate of the purchase prices payable by the shipper of jute in respect of the quantities of raw jute despatched by him during such period to any place outside West Bengal by any means of transit.

[*As from the 1st January, 1942*]

Section 3

(*1*) Except as otherwise expressly provided in this Act, there shall be charged and levied a tax of two annas on every maund of raw jute purchased by the occupier of a jute-mill or purchased and despatched outside Bengal by any means of transit by a shipper of jute and such tax shall be payable to the Provincial Government by the occupier of every jute-mill and by every shipper of jute.

(*2*) No tax shall be leviable under this Act on any raw jute in respect of which such tax has already been paid or to which the provisions of sub-section (*3*) apply:

Provided that the burden of proving that such tax has already been paid shall be upon the person who claims the benefit of this sub-section.

(*3*) No tax shall be leviable under this Act on any raw jute purchased under a contract entered into before the date of commencement of this Act.

[*As from the 26th January, 1950*]

(*1*) Except as otherwise expressly provided in this Act, there shall be charged and levied a tax of two annas on every maund of raw jute purchased by the occupier of jute-mill or purchased and despatched outside West Bengal by any means of transit by a shipper of jute and such tax shall be payable to the State Government by the occupier of every jute-mill and by every shipper of jute.

(*2*) No tax shall be leviable under this Act on any raw jute in respect of which such tax has already been paid or to which the provisions of sub-section (*3*) apply:

Provided that the burden of proving that such tax has already been paid shall be upon the person who claims the benefit of this sub-section.

(*3*) No tax shall be leviable under this Act on any raw jute purchased under a contract entered into before the date of commencement of this Act.

[*As from the 2nd November, 1954*]

(*1*) Except as otherwise expressly provided in this Act, there shall be charged and levied a tax of four annas on every maund of raw jute purchased by the occupier of jute-mill or purchased and despatched outside West Bengal by any means of transit by a shipper of jute and such tax shall be payable to the State Government by the occupier of every jute-mill and by every shipper of jute.

(*2*) No tax shall be leviable under this Act on any raw jute in respect of which such tax has already been paid or to which the provisions of sub-section (*3*) apply:

Provided that the burden of proving that such tax has already been paid shall be upon the person who claims the benefit of this sub-section.

(*3*) No tax shall be leviable under this Act on any raw jute purchased under a contract entered into before the date of commencement of this Act.

[*As from the 1st February, 1963*]

(*1*) Except as otherwise expressly provided in this Act, there shall be charged and levied a tax at the rate of sixty-seven Naye Paise per quintal of raw jute purchased by the occupier of a jute-mill or purchased and despatched outside West Bengal by any means of transit by a shipper of jute and such tax shall be payable to the State Government by the occupier of every jute-mill and by every shipper of jute.

(*2*) No tax shall be leviable under this Act on any raw jute in respect of which such tax has already been paid or to which the provisions of sub-section (*3*) apply:

Provided that the burden of proving that such tax has already been paid shall be upon the person who claims the benefit of this sub-section.

(*3*) No tax shall be leviable under this Act on any raw jute purchased under a contract entered into before the date of commencement of this Act.

[*As from the 1st January, 1966*]

(*1*) Except as otherwise expressly provided in this Act, there shall be charged and levied a tax at the rate of one rupee and twenty-five paise per quintal of raw jute purchased by the occupier of a jute-mill or purchased and despatched outside West Bengal by any means of transit by a shipper of jute and such tax shall be payable to the State Government by the occupier of every jute-mill and by every shipper of jute.

(*2*) No tax shall be leviable under this Act on any raw jute in respect of which such tax has already been paid or to which the provisions of sub-section (*3*) apply:

Provided that the burden of proving that such tax has already been paid shall be upon the person who claims the benefit of this sub-section.

(*3*) No tax shall be leviable under this Act on any raw jute purchased under a contract entered into before the date of commencement of this Act.

[*As from the 1st August, 1966*]

(*1*) There shall be charged and levied a tax on the turnover of purchases of the occupier of a jute-mill and of a shipper of jute at the rate of three *per centum* of such turnover and such tax shall be payable to the State Government by the occupier of every jute-mill and by every shipper of jute in the manner hereinafter provided.

(*2*) In calculating the tax payable by the occupier of a jute-mill on his turnover of purchases during any period, the purchase price in respect of any quantity of raw jute sold and despatched by him during such period subsequently to his purchase thereof to any place inside West Bengal shall be deducted from such turnover.

[*As from the 3rd October, 1966*]

(*1*) There shall be charged and levied a tax on the turnover of purchases of the occupier of a jute-mill and of a shipper of jute at the rate of three *per centum* of such turnover and such tax shall be payable to the State Government by the occupier of every jute-mill and by every shipper of jute in the manner hereinafter provided.

(*2*) In calculating the tax payable under this Act by the occupier of a jute-mill on his turnover of purchases during any period, the purchase price in respect of any quantity of raw jute sold and despatched by him during such period subsequently to his purchase thereof to any place inside West Bengal shall be deducted from such turnover.

(*3*) No tax shall be leviable under this Act in respect of the purchase price of any quantity of raw jute in respect of which such tax has already been paid:

Provided that the burden of proving that such tax has already been paid shall be upon the person who claims the benefit of this sub-section.

[*As from the 1st January, 1942*]

Section 4

(*1*) No premises shall, after the commencement of this Act, be used as a jute-mill unless such premises have been registered by the occupier of the jute-mill and every such registration shall be renewed annually, by the occupier of such jute-mill:

Provided that, where any premises are, at the commencement of this Act, used as a jute-mill, the occupier of such jute-mill shall be allowed two months from such commencement to effect such registration.

(*2*) An application for registration or renewal thereof under this section shall be made in such form and to such authority as may be prescribed, and the prescribed authority shall, in the prescribed manner and form, maintain a record of every registration and renewal thereof.

(*3*) The registration of any jute-mill may, with the previous sanction of the Provincial Government, be cancelled by the

registering authority if the premises registered have ceased to be used as a jute-mill.

[*As from the 26th January, 1950*]

(*1*) No premises shall, after the commencement of this Act, be used as a jute-mill unless such premises have been registered by the occupier of the jute-mill and every such registration shall be renewed annually, by the occupier of such jute-mill:

Provided that, where any premises are, at the commencement of this Act, used as a jute-mill, the occupier of such jute-mill shall be allowed two months from such commencement to effect such registration.

(*2*) An application for registration or renewal thereof under this section shall be made in such form and to such authority as may be prescribed, and the prescribed authority shall, in the prescribed manner and form, maintain a record of every registration and renewal thereof.

(*3*) The registration of any jute mill may, with the previous sanction of the State Government, be cancelled by the registering authority if the premises registered have ceased to be used as a jute-mill.

[*As from the 1st January, 1942*]

Section 5

(*1*) No person shall, after the commencement of this Act, carry on business as a shipper of jute unless his name has been registered as such and every such registration shall be renewed annually by every shipper of jute:

Provided that any person carrying on business as a shipper of jute at the commencement of this Act shall be allowed two months from such commencement to effect such registration.

(*2*) An application for registration or renewal thereof under this section shall be made in such form and to such authority as may be prescribed and the prescribed authority shall, in the prescribed manner and form maintain a record of every registration and renewal thereof.

(*3*) The registration of any shipper of jute may, with the previous sanction of the Provincial Government, be cancelled by the registering authority, if the registered person has ceased to carry on, or has sold or otherwise transferred his interest in the business in respect of which his name was registered.

[*As from the 26th January, 1950*]

(*1*) No person shall, after the commencement of this Act, carry on business as a shipper of jute unless his name has been

registered as such and every such registration shall be renewed annually by every shipper of jute:

Provided that any person carrying on business as a shipper of jute at the commencement of this Act shall be allowed two months from such commencement to effect such registration.

(*2*) An application for registration or renewal thereof under this section shall be made in such form and to such authority as may be prescribed and the prescribed authority shall, in the prescribed manner and form, maintain a record of every registration and renewal thereof.

(*3*) The registration of any shipper of jute may, with the previous sanction of the State Government, be cancelled by the registering authority, if the registered person has ceased to carry on, or has sold or otherwise transferred his interest in the business in respect of which his name was registered.

[*As from the 1st January, 1942*]

Section 6 Every occupier of a jute-mill shall in respect of such jute-mill—

(*a*) keep books of account relating to the purchase of raw jute in the prescribed form; and

(*b*) submit every quarter to such authority as may be prescribed a return in the prescribed form and before the prescribed date showing—

(*i*) the quantity of raw jute held in stock in the jute-mill at the beginning of the preceding quarter;

(*ii*) the quantity of raw jute purchased by him for the jute-mill during the preceding quarter;

(*iii*) the quantity of raw jute despatched from the jute-mill during the preceding quarter;

(*iv*) the quantity of raw jute held in stock in the jute-mill at the end of the preceding quarter; and

(*v*) such other particulars necessary for the purposes of this Act, as may be prescribed.

[*As from the 1st August, 1966*]

Every occupier of a jute-mill shall in respect of such jute-mill—

(*a*) keep books of account relating to the purchase of raw jute in the prescribed form; and

(*b*) submit to such authority as may be prescribed a return for each quarter in the prescribed form and before the prescribed date showing—

(*i*) the aggregate of the purchase prices of raw jute purchased by him for the jute-mill during the quarter;

(*ii*) the amount of refund of purchase price received by him from the seller during the quarter in respect of raw jute returned to the seller within ninety days from the date of purchase;

(*iii*) the purchase price of raw jute sold and despatched by him, subsequently to his purchase, to places within West Bengal during the quarter; and

(*iv*) such other particulars necessary for the purposes of this Act as may be prescribed.

[*As from the 3rd October, 1966*]

Every occupier of a jute-mill shall in respect of such jute-mill—

(*a*) keep books of account relating to the purchase of raw jute in the prescribed form; and

(*b*) submit to such authority as may be prescribed a return for each quarter in the prescribed form and before the prescribed date showing—

(*i*) the aggregate of the purchase prices of raw jute purchased by him for the jute-mill during the quarter;

(*ii*) the amount of refund of purchase price received by him from the seller during the quarter in respect of raw jute returned to the seller within ninety days from the date of purchase;

(*iii*) the purchase price of raw jute sold and despatched by him, subsequently to his purchase, to places within West Bengal during the quarter; and

(*iv*) such other particulars necessary for the purposes of this Act as may be prescribed.

[*As from the 1st January, 1942*]

Section 7 Every shipper of jute shall, in respect of his business and at each place at which he carries on such business—

(*a*) keep books of account relating to the purchase and despatch by any means of transit of raw jute in the prescribed form; and

(*b*) submit every month to such authority as may be prescribed a return in the prescribed form and before the prescribed date showing—

(*i*) the quantity of raw jute held in stock by him at the beginning of the preceding month;

(*ii*) the quantity of raw jute purchased by him during the preceding month;

(*iii*) the quantity of raw jute despatched by him outside Bengal by any means of transit during the preceding month;

(*iv*) the quantity of raw jute held in stock by him at the end of the preceding month; and

(*v*) such other particulars necessary for the purpose of this Act as may be prescribed.

[*As from the 26th January, 1950*]

Every shipper of jute shall, in respect of his business and at each place at which he carries on such business—

(*a*) keep books of account relating to the purchase and despatch by any means of transit of raw jute in the prescribed form; and

(*b*) submit every month to such authority as may be prescribed a return in the prescribed form and before the prescribed date showing—

(*i*) the quantity of raw jute held in stock by him at the beginning of the preceding month;

(*ii*) the quantity of raw jute purchased by him during the preceding month;

(*iii*) the quantity of raw jute despatched by him outside West Bengal by any means of transit during the preceding month;

(*iv*) the quantity of raw jute held in stock by him at the end of the preceding month; and

(*v*) such other particulars necessary for the purpose of this Act as may be prescribed.

[*As from the 1st August, 1966*]

Every shipper of jute shall, in respect of his business and at each place at which he carries on such business—

(*a*) keep books of account relating to the purchase and despatch by any means of transit of raw jute in the prescribed form; and

(*b*) submit to such authority as may be prescribed a return for each month in the prescribed form and before the prescribed date showing—

(*i*) the purchase price of raw jute despatched by him outside West Bengal by any means of transit during the month; and

(*ii*) such other particulars necessary for the purposes of this Act as may be prescribed.

[*As from the 3rd October, 1966*]

Every shipper of jute shall, in respect of his business and at each place at which he carries on such business—

(*a*) keep books of account relating to the purchase and despatch by any means of transit of raw jute in the prescribed form; and

(*b*) submit to such authority as may be prescribed a return for each month in the prescribed form and before the prescribed date showing—

(*i*) the aggregate of the purchase prices of raw jute despatched by him outside West Bengal by any means of transit during the month; and

(*ii*) such other particulars necessary for the purposes of this Act as may be prescribed.

[*As from the 1st January, 1942*]

Section 8

Before submitting in each period the return referred to in clause (*b*) of sections 6 and 7 the occupier of a jute-mill or shipper of jute, as the case may be, shall pay into a Government Treasury or the Reserve Bank of India the full amount of the tax due under this Act in respect of the raw jute purchased by him, or purchased and despatched outside Bengal by any means of transit by him, as the case may be, according to such return, and shall furnish along with the return a receipt from such treasury or bank showing payment of such amount.

[*As from the 26th January, 1950*]

Before submitting in each period the return referred to in clause (*b*) of sections 6 and 7 the occupier of a jute-mill or shipper of jute, as the case may be, shall pay into a Government Treasury or the Reserve Bank of India the full amount of tax due under this Act in respect of the raw jute purchased by him, or purchased and despatched outside West Bengal by any means of transit by him, as the case may be, according

to such return, and shall furnish along with the return a receipt from such treasury or bank showing payment of such amount.

[*As from the 1st January, 1942*]

Section 9

(*1*) If no return is submitted by the occupier of a jute-mill under clause (*b*) of section 6 or by a shipper of jute under clause (*b*) of section 7 in respect of any period before the date prescribed in that behalf, or if the return is submitted without a receipt showing full payment of the tax due as required by section 8, or if the return submitted appears to the authority referred to in clause (*b*) of sections 6 and 7 to be incorrect or incomplete, such authority shall, after making such enquiry, if any, as it considers necessary, determine the amount of the tax due in respect of such period from such occupier or shipper of jute, as the case may be, and such authority may in the case where no return is submitted direct that such occupier or shipper of jute shall pay in addition to the amount of the tax so determined a sum not exceeding that amount by way of penalty and the amount of the tax so determined together with the penalty (if any) so directed to be paid by him, shall be paid by such occupier or shipper of jute into a Government Treasury or the Reserve Bank of India within fourteen days after demand is made therefor:

Provided that, before action is taken under this sub-section, the occupier of a jute-mill or the shipper of jute, as the case may be, shall be given a reasonable opportunity of proving the correctness and completeness of the return, if any, submitted by him:

Provided further that the authority referred to in clause (*b*) of sections 6 and 7 may, for reasons to be recorded in writing, extend the date of such payment.

(*2*) If the amount of the tax due and the penalty (if any) directed to be paid under sub-section (*1*) are not paid within the period mentioned in that sub-section or within the period of any extension of time allowed under the second proviso to the said sub-section, the authority referred to in clause (*b*) of sections 6 and 7 may direct that the occupier of the jute-mill or the shipper of jute shall pay in addition to the amount of the tax and penalty (if any) so unpaid a sum not exceeding the amount of the tax by way of penalty or further penalty as the case may be.

(*3*) If default is made in making the payment of the amount of tax due or any penalty directed to be paid under sub-section (*1*) within the period mentioned in that sub-section or within

the period of any extension of time allowed under the second proviso to the said sub-section or in making the payment of any penalty directed to be paid under sub-section (*2*), it shall be recoverable from the person from whom it is due as an arrear of land revenue.

[*Inserted by the West Bengal Tax Laws (Amendment) Act, 1959, with retrospective effect.*]

Section 9A

Notwithstanding anything contained in any law for the time being in force, in respect of any business carried on under a trade name,

(*1*) action may be taken under this Act in any matter connected with the purposes of this Act including the realisation of taxes or penalty, and proceedings for the recovery of any such taxes or penalty may be commenced or continued under any law against the person owning the business, and

(*2*) no action taken or proceedings commenced before the commencement of the West Bengal Tax Laws (Amendment) Act, 1959, shall be called in question merely on the ground that such action was taken or such proceedings were commenced in the trade name of the business.

[*As from the 1st January, 1942*]

Section 10

The authority referred to in clause (*b*) of sections 6 and 7 shall, in the prescribed manner, refund to the occupier of a jute-mill or a shipper of jute applying in this behalf any amount of the tax paid by such occupier or shipper of jute in excess of the amount due from him under this Act either by cash payment or at the option of such occupier or shipper of jute, by deduction of such excess from the amount of the tax due in respect of any other period.

[*As from the 1st January, 1942*]

Section 11

(*1*) Any person empowered by the Provincial Government in this behalf may, for the purposes of this Act—

(*a*) require any occupier of any jute-mill or shipper of jute to produce before such person all accounts, vouchers and other documents relating to stocks, purchases, receipts and despatches of raw jute, and to furnish any other information relating to such stocks, purchases, receipts and despatches and every

such occupier and shipper of jute shall comply with such requisition; and

(*b*) inspect such accounts, vouchers and documents of, and the raw jute held in stock by, such occupier or shipper of jute.

(*2*) Any such person specially empowered by the Provincial Government in this behalf may enter and search, at any time, by day any building, vessel, vehicle or place in which he has reason to believe that any occupier of a jute-mill or shipper of jute holds any stock of raw jute.

(*3*) All searches made under sub-section (*2*) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898.

[*As from the 26th January, 1950*]

(*1*) Any person empowered by the State Government in this behalf may, for the purposes of this Act—

(*a*) require any occupier of any jute-mill or shipper of jute to produce before such person all accounts, vouchers and other documents relating to stocks, purchases, receipts and despatches of raw jute, and to furnish any other information relating to such stocks, purchases, receipts and despatches and every such occupier and shipper of jute shall comply with such requisition; and

(*b*) inspect such accounts, vouchers and documents of, and the raw jute held in stock by, such occupier or shipper of jute.

(*2*) Any such person specially empowered by the State Government in this behalf may enter and search, at any time, by day any building, vessel, vehicle or place in which he has reason to believe that any occupier of a jute-mill or shipper of jute holds any stock of raw jute.

(*3*) All searches made under sub-section (*2*) shall be made in accordance with the provisions of the Code of Criminal Procedure, 1898.

[*As from the 1st January, 1942*]

Section 12 No person to whom any returns under this Act are submitted or who makes an inspection under section 11 shall, save with the previous sanction of the Provincial Government, disclose any information obtained from any such return or

inspection otherwise than departmentally or for the purposes of a prosecution under the Indian Penal Code in respect of any such return, or of any account, voucher or other document inspected, or for the purposes of a prosecution under this Act.

[*As from the 26th January, 1950*]

No person to whom any returns under this Act are submitted or who makes an inspection under section 11 shall, save with the previous sanction of the State Government, disclose any information obtained from any such return or inspection otherwise than departmentally or for the purposes of a prosecution under the Indian Penal Code in respect of any such return, or of any account, voucher or other document inspected, or for the purposes of a prosecution under this Act.

[*As from the 1st January, 1942*]

Any person who—

Section 13

(*a*) being the occupier of a jute-mill fails to register such jute-mill as required by section 4; or

(*b*) being a shipper of jute fails to register his name as required by section 5; or

(*c*) fails to keep books of account as required by clause (*a*) of section 6 or 7 as the case may be; or

(*d*) fails without sufficient cause to submit any return as required by clause (*b*) of section 6 or 7, as the case may be, or submits an incorrect or incomplete return, or fails to submit a receipt for the full amount of the tax due as required by section 8; or

(*e*) fraudulently evades the payment of any tax due under this Act; or

(*f*) refuses to comply with a requisition under clause (*a*) of sub-section (*1*) of section 11 or obstructs any officer making an inspection or a search under section 11; or

(*g*) discloses any information in contravention of the provisions of section 12; or

(*h*) acts in contravention of any of the provisions of this Act,

shall, on conviction, be punishable with fine which may extend to one thousand rupees, and in the case where the failure, evasion or contravention is a continuing one, with a further fine which may extend to one hundred rupees for every day

after the first during which such failure, evasion or contravention continues subsequent to such conviction.

[*As from the 1st January, 1942*]

Section 14 No proceedings in respect of any offence under this Act shall be instituted except with the previous sanction of such authority as may be prescribed and upon complaint by a person empowered under section 11.

[*As from the 1st January, 1942*]

Section 15 All offences punishable under this Act shall be bailable.

[*As from the 1st January, 1942*]

Section 16 (*1*) The prescribed authority may accept from any person charged with any offence punishable under this Act or any rule made thereunder, by way of composition for such offence, payment of a sum of money not exceeding five hundred rupees or double the amount of the tax payable, whichever is greater.

(*2*) If payment by way of composition is accepted under sub-section (*1*), the accused, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of such offence.

[*As from the 1st January, 1942*]

Section 17 No Magistrate other than a Presidency Magistrate or a Magistrate of the first class shall try an offence punishable under this Act.

[*As from the 1st January, 1942*]

Section 18 All persons empowered to act under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

[*As from the 1st January, 1942*]

Section 19 No suit, prosecution or other legal proceedings shall lie against any servant of the Crown for anything which is in good faith done or intended to be done under this Act.

[*As from the 26th January, 1950*]

No suit, prosecution or other legal proceedings shall lie against any servant of the Government for anything which is in good faith done or intended to be done under this Act,

[*As from the 1st January, 1942*]

Section 20 No suit shall be instituted against the Province, and no suit, prosecution or other proceedings shall be instituted against a servant of the Crown in respect of anything done or intended to be done under this Act, unless the suit, prosecution or other proceeding has been instituted within six months from the date of the act complained of.

[*As from the 26th January, 1950*]

No suit shall be instituted against the State and no suit, prosecution or other proceedings shall be instituted against a servant of the Government in respect of anything done or intended to be done under this Act, unless the suit, prosecution or other proceeding has been instituted within six months from the date of the act complained of.

[*As from the 1st January, 1942*]

Section 21 (*1*) Any person aggrieved by any order under this Act may appeal within sixty days from the date of such order—

(*a*) in Calcutta as defined in clause (*11*) of section 3 of the Calcutta Municipal Act, 1923, and the districts of Hooghly, Howrah and 24-Parganas, to such authority as may be prescribed, and

(*b*) elsewhere—

(*i*) to the Commissioner of the Division if such order is passed by the Collector of a district, and

(*ii*) to the Collector of the district, if such order is passed by any officer other than the Collector.

(*2*) Every order passed in appeal under this section shall, subject to the powers of revision conferred by sub-section (*3*), be final.

(*3*) The prescribed authority may, at any time, either of its own motion or on application, call for and examine the record of any order passed or the proceedings recorded by any officer or person subordinate to such authority, for the purpose of satisfying itself as to the legality or propriety of such order, or as to the regularity of such proceedings, and may pass such order in reference thereto as it thinks fit.

(*4*) Nothing in this section shall apply to the orders or proceedings of any Court or Magistrate.

[*As from the 1st February, 1963*]

(*1*) Any person aggrieved by any order under this Act may appeal within sixty days from the date of such order—

(*a*) in Calcutta as described in Schedule I to the Calcutta Municipal Act, 1951, as deemed to have been amended under section 594 of that Act and the districts of Hooghly, Howrah and 24-Parganas (excluding the area included within Calcutta as described above), to such authority as may be prescribed, and

(*b*) elsewhere—

(*i*) to the Commissioner of the Division if such order is passed by the Collector of a district, and

(*ii*) to the Collector of the district, if such order is passed by any officer other than the Collector.

(*2*) Every order passed in appeal under this section shall, subject to the powers of revision conferred by sub-section (*3*), be final.

(*3*) The prescribed authority may, at any time, either of its own motion or on application, call for and examine the record of any order passed or the proceedings recorded by any officer or person subordinate to such authority, for the purpose of satisfying itself as to the legality or propriety of such order, or as to the regularity of such proceedings, and may pass such order in reference thereto as it thinks fit.

(*4*) Nothing in this section shall apply to the orders or proceedings of any Court or Magistrate.

[*As from the 1st January, 1942*]

Section 22 (*1*) The Provincial Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) the form of application for registration and renewal thereof under sub-section (*2*) of section 4 or sub-section (*2*) of section 5, the authority to which such applications shall be made, the manner and form in which such authority shall maintain a record of registrations and renewals;

(*b*) the forms in which books of account shall be kept under clause (*a*) of sections 6 and 7;

(*c*) the authority to which returns are to be submitted under clause (*b*) of sections 6 and 7, the forms of such returns, the date before which they are to be submitted and the particulars which may be necessary for the purposes of this Act other than those specified in the said clauses to be contained in those returns;

(*d*) the manner in which refunds under section 10 shall be made;

(*e*) the authority which may, under section 14, accord previous sanction to the institution of proceedings;

(*f*) the authority which may, under sub-section (*1*) of section 16, accept payment by way of composition for offences under this Act, and

(*g*) the authority to which an appeal shall lie under clause (*a*) of sub-section (*1*) of section 21 and the authority which may exercise powers under sub-section (*3*) of that section.

(*3*) In making any rule under sub-section (*1*) or sub-section (*2*), the Provincial Government may provide that any person committing a breach thereof shall, on conviction, be punishable with fine which may extend to one hundred rupees.

[*As from the 26th January, 1950*]

(*1*) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(*2*) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:

(*a*) the form of application for registration and renewal thereof under sub-section (*2*) of section 4 or sub-section (*2*) of section 5, the authority to which such application shall be made, the manner and form in which such authority shall maintain a record of registrations and renewals;

(*b*) the forms in which books of account shall be kept under clause (*a*) of sections 6 and 7;

(*c*) the authority to which returns are to be submitted under clause (*b*) of sections 6 and 7, the forms of such returns, the date before which they are to be submitted and the particulars which may be necessary for the

purposes of this Act other than those specified in the said clauses to be contained in those returns;

(*d*) the manner in which refunds under section 10 shall be made;

(*e*) the authority which may, under section 14, accord previous sanction to the institution of proceedings;

(*f*) the authority which may, under sub-section (*1*) of section 16, accept payment by way of composition for offences under this Act, and

(*g*) the authority to which an appeal shall lie under clause (*a*) of sub-section (*1*) of section 21 and the authority which may exercise powers under sub-section (*3*) of that section.

(*3*) In making any rule under sub-section (*1*) or sub-section (*2*), the State Government may provide that any person committing a breach thereof shall, on conviction, be punishable with fine which may extend to one hundred rupees.

[*Inserted from the 26th January, 1950*]

(*1*) Notwithstanding anything contained in this Act—

Section 23

(*a*) a tax on the sale or purchase of raw jute shall not be imposed under this Act—

(*i*) where such sale or purchase takes place outside the State of West Bengal; or

(*ii*) where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India;

(*b*) a tax on the sale or purchase of raw jute shall not, after the 31st day of March, 1951, be imposed where such sale or purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

(*2*) The Explanation to clause (*1*) of article 286 of the Constitution shall apply for the interpretation of sub-clause (*i*) of clause (*a*) of sub-section (*1*).

[*As from the 1st February, 1963*]

(*1*) Notwithstanding anything contained in this Act—

(*a*) a tax on the purchase of raw jute shall not be imposed under this Act—

(*i*) where such purchase takes place outside the State of West Bengal, or

(*ii*) where such purchase takes place in the course of import of the goods into, or export of the goods out of, the territory of India;

(*b*) a tax on the purchase of raw jute shall not be imposed where such purchase takes place in the course of inter-State trade or commerce except in so far as Parliament may by law otherwise provide.

Explanation.—Sections 3, 4 and 5 of the Central Sales Tax Act, 1956, shall apply for determining whether or not a particular purchase takes place in the manner indicated in clause (*a*) or clause (*b*).

CHAPTER 13

The Bengal Jute Tax Rules, 1941

(As modified up to the 31st January, 1967)

NOTIFICATION

No. 106J.—22nd January 1942.—In exercise of the powers conferred by section 22 of the Bengal Raw Jute Taxation Act, 1941 (Bengal Act XI of 1941), the Governor is pleased to make the following rules, namely:—

The Bengal Jute Tax Rules

1. (*1*) *Short Title.*—These Rules may be called the Bengal Jute Tax Rules, 1941.

Definitions

(*2*) In these Rules, unless there is anything repugnant in the subject or context,—

(*a*) "appropriate Jute Tax Officer" in respect of any particular occupier or shipper means the Jute Tax Officer within whose jurisdiction the head office or sole office in Bengal of such occupier or shipper, as the case may be, is situated;

(*b*) "appropriate Government Treasury" means—

(*i*) in respect of an occupier or shipper whose head office or sole office, as the case may be, is in Calcutta, the Calcutta Branch of the Reserve Bank of India;

(*ii*) in respect of an occupier or shipper having his head office or sole office, as the case may be, outside Calcutta, the Treasury or sub-treasury, as the case may be, of the subdivision in which such head or sole office is situated;

[1](*c*) "Assistant Commissioner of Commercial Taxes" means an Assistant Commissioner appointed as such by the Provincial Government under section 3 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), to assist the Commissioner of Commercial Taxes appointed under that Act;

(*d*) "Calcutta" has the same meaning as in clause (*11*) of section 3 of the Calcutta Municipal Act, 1923 (Bengal Act III of 1923);

(*e*) "Collector" means in respect of any area the officer exercising in such area the functions of a Collector under the Revenue Recovery Act, 1890 (I of 1890);

(*f*) "Commissioner" means the Chief Officer in charge of revenue administration of a Division;

[1]Substituted by West Bengal Government, Finance Department, notification No. 567-F.T. dated the 22nd April, 1948.

(*g*) "Commissioner of Commercial Taxes" means the person appointed by that designation by the Provincial Government under section 3 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941);

(*h*) "Inspecting Officer" means any person empowered by the Provincial Government, by name or by designation, to exercise the powers conferred by sub-section (*1*) of section 11;

[1](*hh*) "Inspector of Commercial Taxes" means an Inspector appointed as such under section 3 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), to assist the Commissioner of Commercial Taxes appointed under that Act;

(*i*) "Jute Tax Officer" means the person appointed by that designation by the Provincial Government to receive the returns referred to in clause (*b*) of section 6 and clause (*b*) of section 7;

(*j*) "occupier" means an occupier of a jute-mill as defined in clause (*4*) of section 2;

(*k*) "return period" means in respect of an occupier or of a shipper the period for which returns in Form V or Form VI are to be furnished by such occupier or by such shipper respectively under clause (*b*) of section 6 or clause (*b*) of section 7, as the case may be;

(*l*) "section" means a section of the Act;

(*m*) "shipper" means a shipper of jute as defined in clause (*9*) of section 2; and

(*n*) "the Act" means the Bengal Raw Jute Taxation Act, 1941.

Certificate of Registration

2. Application for registration under section 4 or section 5 shall be made to the appropriate Jute Tax Officer; it shall be made in Form I by an occupier and in Form III by a shipper; it shall be signed in the case of a jute-mill, by the occupier or on his behalf by a partner or director of the firm and in the case of a shipper, by the proprietor of the business or director of the firm or by the principal officer managing the business.

3. When the appropriate Jute Tax Officer, after making any inquiry he may think necessary, is satisfied that the applicant has correctly given all the requisite information and that the application is in order, he shall register the occupier or shipper, as the case may be, and shall issue a certificate of registration in Form II or Form IV. Form II shall be issued to occupiers. Form IV shall be issued to shippers.

[2]3A. Where any person becomes the occupier of a jute-mill in any premises which is already registered under section 4, he shall, within one month of his becoming such occupier, report the fact to the Appropriate Jute Tax Officer and shall,

[1]Inserted by West Bengal Government, Finance Department, notification No. 567-F.T., dated the 22nd April, 1948.

[2]Inserted by West Bengal Government, Finance Department, notification No. 1205-F.T., dated the 5th August, 1948.

if he already holds any registration certificate in respect of any other jute-mill or mills, surrender to him such certificate. The Appropriate Jute Tax Officer shall thereupon issue to such new occupier a fresh registration certificate in Form II or, if such new occupier already holds any registration certificate, modify such certificate.

4. The registration certificate shall specify among other particulars:—

(*a*) the name and location of the jute-mill or jute-mills or the location of the place or places at which business is carried on by the shipper;

(*b*) the periods for which and the dates by which returns in Form V or Form VI, as the case may be, are to be furnished;

(*c*) the address of the head office or sole office of the occupier or shipper.

5. (*1*) The appropriate Jute Tax Officer shall furnish the occupier or the shipper with a copy of the relevant extracts of the registration certificate for every jute-mill or every place of business of the shipper enumerated therein.

(*2*) The copy of the certificate shall be kept at the jute-mill or the place of business of the shipper to which it relates.

6. An occupier or a shipper may obtain from the appropriate Jute Tax Officer, on payment of a fee of two rupees, a duplicate copy of any registration certificate or copy thereof issued under rule 5 which has been issued to him and which may have been lost, destroyed or defaced.

7. The name of every occupier and every shipper shall be registered in Registers A and B, respectively.

8. Every certificate of registration shall be valid for one year only and shall be renewed annually before expiry of that period on presentation to the appropriate Jute Tax Officer.

[1]9. (*1*) The occupier of a jute-mill in any premises registered under section 4 shall—

(*i*) where he ceases to be such occupier; or

(*ii*) where such premises cease to be used as a jute-mill,

surrender the registration certificate in respect of such premises together with the copy thereof, if any, to the appropriate Jute Tax Officer within one month of such cessation.

(2) When any shipper sells or otherwise transfers the business in respect of which he has been registered or ceases to carry on business as a shipper at any place enumerated in the registration certificate, he shall surrender to the appropriate Jute Tax Officer, within one month of such sale, transfer or cessation, the registration certificate in respect of the business and the copy kept at the place of business in question.

10. When a registration certificate is surrendered under rule 9, the Jute Tax Officer shall forward it to the Commissioner of Commercial Taxes who shall obtain

[1]Substituted by West Bengal Government, Finance Department, notification No. 1205-F.T., dated the 5th August, 1948.

the sanction of the Provincial Government to its cancellation or modification as may be necessary.

[1]10A. If the occupier of a jute-mill or a shipper of jute, changes the name of his business or removes his head office or sole office, as the case may be, from the jurisdiction of one Jute Tax Officer to that of another, he shall at once surrender his registration certificate to the appropriate Jute Tax Officer who shall thereupon modify such certificate accordingly.

Books of Account and Periodical Returns

[2]11. Every occupier shall maintain proper records of purchases and despatches of raw jute in the Forms C and D showing therein the particulars prescribed in such forms.

12. (*a*) Every occupier shall submit to the appropriate Jute Tax Officer every quarter a return in Form V so as to reach that Officer on or before the dates specified below:—

For the quarter ending 31st March—30th April.
For the quarter ending 30th June—31st July.
For the quarter ending 30th September—31st October.
For the quarter ending 31st December—31st January.

(*b*) The return in Form V shall be accompanied by a challan showing payment into the appropriate Government Treasury of the full amount of the tax due under the provisions of sub-section (*1*) of section 3.

(*c*) The return in Form V shall also be accompanied by a statement in [3][Form VA and a copy of the Registers in Forms C and D relating to the relevant quarter].

[4]12A. In calculating the turnover of purchases for a return period in respect of an occupier, the amount claimed during such period by the occupier from the seller as being recoverable from the seller on account of—

(*i*) short weight of,

(*ii*) excess moisture content in,

(*iii*) difference in quantity or quality of,

the raw jute purchased by the occupier, may be deducted from the aggregate of the purchase prices payable by the occupier:

Provided that, no such deduction shall be permissible unless the purchase price of the quantity of raw jute in respect of which such deduction is claimed has been included in the aggregate of the purchase prices for the return period or

[1]Inserted by West Bengal Government, Finance Department, notification No. 1205-F.T., dated the 5th August, 1948.

[2]Substituted by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

[3]The words and figures within the square brackets were substituted for "Form VA", by West Bengal Govt., Finance Department, notification No. 4202-F.T. dated the 19th November, 1966.

[4]Inserted by West Bengal Govt., Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

was included in the aggregate of the purchase prices for the immediately preceding return period.

13. [1](*a*) Every shipper shall maintain proper records of purchases and despatches of raw jute in the Forms E and E1 showing therein the particulars prescribed in the said forms.

(*b*) Every occupier and every shipper shall issue consecutively numbered receipts for every consignment of jute received in any way whatsoever and whether under contract or otherwise and shall retain duplicates or counterfoils of these receipts and shall enter in Register C or E, respectively, the number, date and amount of these receipts serially and chronologically. These receipts and the Registers required to be kept by the occupiers and shippers shall be preserved for [2][six years after the expiry of the period to which the same relate.]

14. (*a*) Every shipper shall submit every month to the appropriate Jute Tax Officer a return in Form VI so as to reach that officer on or before the 15th of the month following that to which the return relates.

(*b*) The return in Form VI shall be accompanied by a challan showing payment into the appropriate Government Treasury of the full amount of tax due under the provisions of sub-section (*1*) of section 3.

(*c*) The return in Form VI shall also be accompanied by a statement in [3][Form VIA and a copy of Register in Form E1 relating to the relevant month.]

[4]14A. *Omitted.*

15. (*a*) Every occupier and every shipper shall pay the amount of tax due from him and any penalty that may be imposed on him direct into the appropriate Government Treasury. No payment of any tax or penalty shall be accepted at the office of the Commissioner of Commercial Taxes or any Assistant Commissioner of Commercial Taxes or any Jute Tax Officer.

(*b*) Challans for the purposes of making payment shall be obtainable at any Government Treasury or at the office of any Jute Tax Officer.

(*c*) Challans shall be filled up in triplicate. One copy of each challan shall be retained by the Treasury and the other two copies shall be returned to the payer, duly signed, as proof of payment, of which one copy shall be attached to the return submitted under rule 12 or rule 14, as the case may be.

16. Every Jute Tax Officer shall maintain Registers F and G in which he shall record the receipt of every challan accompanying a return made under rule 12 or rule 14, as the case may be.

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[1]Substituted by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

[2]Substituted for the words "three years" by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

[3]Substituted for "Form VIA" by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

[4]Omitted by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

Determination of the Amount of Tax and/or Penalty under Section 9

[1]17. When it appears to a Jute Tax Officer to be necessary to determine under section 9 the amount of tax due from any occupier or shipper, the Jute Tax Officer shall serve a notice in Form VII upon such occupier or shipper—

(*a*) requiring him, if so empowered by the Provincial Government, to produce on a date to be fixed by the Jute Tax Officer and not ordinarily less than 20 days after the issue of the notice, his books of accounts and other documents such as are referred to in clauses (*a*) and (*b*) of sub-section (*1*) of section 11 which the Jute Tax Officer wishes to examine together with any objection which the occupier or shipper may wish to prefer and any evidence which he may wish to produce in support thereof; and

(*b*) stating the period or periods in respect of which such determination appears to be necessary.

[1]18. The Jute Tax Officer may, if he thinks it necessary to do so, himself inspect, if so empowered by the Provincial Government, or depute an Inspecting Officer, to inspect any books of accounts or other documents such as are referred to in clauses (*a*) and (*b*) of sub-section (*1*) of section 11 and may himself, if especially empowered by the Provincial Government, enter and search or depute an Inspecting Officer, if especially empowered by the Provincial Government, to enter and search any premises such as are mentioned in sub-section (*2*) of section 11. And the Inspecting Officer shall submit to the Jute Tax Officer a report of the results of any inspection and/or search made by him to enable the Jute Tax Officer to determine the amount of tax due from any person.

[1]19. Every Jute Tax Officer shall enter in Register H particulars of every case in which determination is made under section 9.

[1]20. Any person upon whom a notice under rule 17 has been served may appear before the Jute Tax Officer in person or by a duly authorised agent and may submit his objection in writing.

[1]21. After considering any objection preferred by the occupier or shipper and evidence produced in support thereof and, in the case where a Jute Tax Officer has deputed an Inspecting Officer under rule 18 to inspect the books of accounts and other documents or search any premises, after considering the report of the results of any inspection and/or search made by the Inspecting Officer, the Jute Tax Officer shall determine the amount of tax, if any, and penalty, if any, to be paid by the occupier or shipper and shall briefly but clearly record his reasons on which he bases his order.

[1]22. (*1*) If any sum is payable by an occupier or shipper under rule 21, the Jute Tax Officer shall serve on him a notice in Form VIII specifying the date within which the payment shall be made into the appropriate Government Treasury or the Reserve Bank of India and shall fix a date on which the challan in proof of such payment shall be produced before him.

[1]Substituted by West Bengal Government, Finance Department, notification No. 2013-F.T., dated the 8th December, 1948.

(*2*) On application made before the date fixed for payment of tax referred to in sub-rule (*1*), the Jute Tax Officer may, for reasons to be recorded in writing, extend the date of such payment.

23. (*1*) If payment of the tax due and the penalty, if any, is not made within the date fixed under sub-rule (*1*) or sub-rule (*2*) of rule 22, as the case may be, the Jute Tax Officer shall issue a notice in Form IX specifying the date on or before which the tax, penalty (if any) and further penalty (if any) the amount of which further penalty shall be stated separately, shall be paid into the appropriate Government Treasury and the date on or before which the receipted challan in proof of payment shall be produced.

(*2*) When the challan is produced the Jute Tax Officer shall make the necessary entries in Register H.

24. If on the date fixed under sub-rule (*1*) of rule 23 for payment of the tax and penalties, if any, full payment of the sum due has not been made, the Jute Tax Officer shall apply to the Collector of the area in which is located the office or the head office of the defaulting occupier or shipper, as the case may be, for recovery of the whole amount of the tax and penalties, if any, remaining unpaid as an arrear of land revenue.

25. (*1*) After taking the necessary action, the Collector shall report to the Jute Tax Officer what amount, if any, has been recovered and the date on which recovery has been made.

(*2*) On receipt of the Collector's report, the Jute Tax Officer shall make the necessary entries in Register H.

26. (*1*) All the papers relevant to the determination under section 9 of the amount of tax due from and the amount of any penalties imposed upon any occupier or any shipper in respect of a particular return period shall be kept together and shall form one assessment case record.

(*2*) Assessment case records shall be preserved for 12 years.

Refund of Excess Tax Paid

27. An application from an occupier or shipper for a refund of excess tax paid shall be made to the appropriate Jute Tax Officer and shall briefly and clearly specify the grounds upon which the refund is claimed. Where refund is claimed on the ground that the jute was purchased under a contract entered into prior to 1st January 1942, the original contract must be produced in support of the claim for refund.

28. When the Jute Tax Officer is satisfied that a refund is due to any occupier or shipper he shall pass orders in writing for such refund.

29. When an order for a refund has been passed under rule 28 the Jute Tax Officer shall, if the occupier or shipper desires payment in cash, issue a Refund Payment Order (cash) and shall make it over to the occupier or shipper, as the case may be, for encashment at the appropriate Government Treasury.

30. If the occupier or shipper desires payment by adjustment against any amount subsequently payable by him the Jute Tax Officer shall issue a Refund Adjustment

Order authorising the occupier or shipper, as the case may be, to deduct the sum to be refunded from the amount payable by him in respect of future periods following the sanctioning of the refund. Where a shipper held stocks at 1st January, 1942, purchased under contracts entered into prior to that date and has further deliveries still to be made under these contracts the amount of such Refund Adjustment Order may be set off by way of exemption against any payments due by him.

31. In support of any claim for deduction the occupier or shipper, as the case may be, shall attach the Refund Adjustment Order to the next return to be furnished by him.

32. After allowing such deduction the Jute Tax Officer shall cause the Refund Adjustment Order to be cancelled.

33. The Jute Tax Officer shall enter in Register K particulars of all applications for refund and of the orders passed thereon.

Inspection of Accounts, etc.

34. In requiring the production by any occupier or shipper of his accounts or stocks of raw jute strict regard shall be had to the necessity of not disturbing his business or the work of his staff any more than is essential for the purpose of ascertaining the required information.

35. Unless the Inspecting Officer in his discretion deems it necessary to make a surprise visit, he shall give reasonable notice in writing to the occupier or shipper of his intention to inspect accounts, registers, documents or stocks of jute of such occupier or shipper and in fixing the date, time and place for the purpose, he shall as far as possible have regard to the convenience of the occupier or shipper; ordinarily he shall make such inspection at the place where such accounts, registers, documents or stocks are ordinarily kept and shall not require the production of accounts, registers, documents or stocks at any other place except for urgent reasons and in the public interest or at the special request of the occupier or shipper concerned.

Institution of Proceedings

36. (*1*) No proceedings shall be instituted in any court in respect of any offence alleged to have been committed under the Act except with the previous sanction—

(*a*) in Calcutta and the districts of Howrah, Hooghly and 24-Parganas, of the Commissioner of Commercial Taxes, and

(*b*) elsewhere, of the Collector of the district and upon the complaint by the person empowered under section 11.

(*2*) The Jute Tax Officer shall enter in Register L particulars of every case instituted.

Payment of Composition Money

37. (*1*) In Calcutta and the districts of Howrah, Hooghly and 24-Parganas, the Commissioner of Commercial Taxes, and elsewhere the Commissioner, may accept

from any person charged with an offence under the Act or any rule made thereunder composition money under section 16.

(*2*) When such composition money is accepted, the Commissioner of Commercial Taxes or the Commissioner, as the case may be, shall issue an order in Form X directing the officer-in-charge of the appropriate Government Treasury to receive the sum specified in the order and he shall make the order over to the occupier or shipper concerned for presentation at such treasury and he shall send a copy of the order to the appropriate Jute Tax Officer, and shall fix a date for production of the receipted challan under sub-rule (*5*).

(*3*) The occupier or the shipper, as the case may be, shall present the order together with challans in triplicate to the officer-in-charge of the Government Treasury when payment is made.

(*4*) The officer-in-charge of the treasury shall receive the sum specified in the order in Form X and shall issue to the occupier or shipper named therein a receipted challan in proof of payment.

(*5*) The receipted challan shall be produced before the court in which proceedings in respect of the offence or offences charged have been instituted and shall be sufficient authority for the release of the accused, if in custody, and for the quashing of all further proceedings in respect of such offences.

(*6*) The officer-in-charge of the treasury shall retain one copy of the challan and shall send one copy together with the order in Form X to the appropriate Jute Tax Officer who will enter the particulars in Register L.

Appeals and Revision

38. (*1*) An appeal against the order of a Jute Tax Officer shall lie—

(*a*) in Calcutta and the districts of Howrah, Hooghly and 24-Parganas—to the Assistant Commissioner of Commercial Taxes, and

(*b*) elsewhere—to the Collector of the district.

(*2*) An appeal against the order passed by an Assistant Commissioner of Commercial Taxes shall lie to the Commissioner of Commercial Taxes and against an order passed by a Collector to the Commissioner.

39. A memorandum of appeal may be presented to the Appellate Officer by the appellant or by an agent duly authorised by him or may be sent to the Appellate Officer by post.

40. The memorandum of appeal—

(*i*) shall contain the following particulars:—

(*a*) date of the order appealed against,

(*b*) name and designation of the officer who passed the order,

(*c*) grounds of appeal briefly and clearly set out;

(*ii*) shall be accompanied by a certified copy of the order appealed against;

(*iii*) shall be endorsed by the appellant, or by an agent authorised in writing in this behalf by the appellant as follows:—

(*a*) that all tax admitted by him to be due up to the date of appeal has been paid, and

(*b*) that to the best of his knowledge and belief the facts set out in the memorandum are true;

(*iv*) shall be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant and shall be accompanied by the fee prescribed in item 11 of the second schedule to the Court-fees Act, 1870 (VII of 1870).

41. If the appellant fails to comply with the requirements of either clause (*iii*) or clause (*iv*) of rule 40, the appeal shall be summarily rejected and it may be so rejected if he fails to comply with the requirements of either clause (*i*) or clause (*ii*) of that rule.

42. If the Appellate Officer does not reject the appeal summarily he shall fix a date for hearing the appellant or his agent and shall inform the appellant or his agent accordingly.

*43. The provisions of rule 40 and 41 shall apply *mutatis mutandis* to every application for revision.

*44. An order passed by an officer specified in column 1 of the table below may be revised, whether of its own motion or on application, by the next higher authority specified in the corresponding entry in column 2 of that table.

1. Order of an Inspector of Commercial Taxes ...	Jute Tax Officer.
2. Order of Jute Tax Officer—	
(*a*) in Calcutta and the districts of Howrah, Hooghly and 24-Parganas	Assistant Commissioner of Commercial Taxes
(*b*) elsewhere	Collector of District
3. Order of the Assistant Commissioner of Commercial Taxes	Commissioner of Commercial Taxes
4. Order of the Collector of the district	Commissioner
5. Order of the Commissioner of Commercial Taxes ... ... Order of the Commissioner	Board of Revenue

45. Save with the previous sanction of the Commissioner of Commercial Taxes or the Commissioner, as the case may be, no order shall be revised more than six months after the date of the passing of the order which it is sought to revise:

Provided that the Board of Revenue may at any time revise any order of any officer passed under the Act.

*Substituted by West Bengal Government, Finance Department, notification No. 567-F.T., dated the 22nd April, 1948.

46. (*1*) When the Board of Revenue or any officer revises any order he shall record his reasons in writing.

(*2*) When any Jute Tax Officer revises any order he shall send a copy of the order and of the statement or reasons to the Collector of the district or Assistant Commissioner of Commercial Taxes, as the case may be.

47. A copy of the order passed upon any appeal or application for revision shall be sent to the officer whose order forms the subject matter of the appeal or revision proceedings.

Service of Notice

48. (*1*) Any notice issued under the Act or these Rules may be served by any of the following methods:—

(*i*) personally upon the addressee, if present,

(*ii*) by messenger,

(*iii*) by post.

(*2*) When service is made by post, notices shall ordinarily be sent by ordinary post. If the notice is disregarded and any penal action is contemplated, a second notice shall be issued by registered post with acknowledgment due.

FORM I (Mills)

(*See* Rule 2)

Application for registration under section 4 of the Bengal Raw Jute Taxation Act, 1941

TO

The Jute Tax Officer,

.....

I/We.....whose office/head office is situated at....., being the occupier of the jute mill(s) described below, hereby apply for registration thereof under the Bengal Raw Jute Taxation Act, 1941:—

Name of mill	Where situated	Number of looms		
		Hessian	Sacking	Total
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				

I/We declare that except the above, no jute mill in Bengal is in our occupation.

.....

**Signature of occupier.*

Date.....

**In case the occupier is a firm or company the application must be signed by a partner or director.*

[The

FORM II (Mills)

(*See* Rule 3)

Certificate of Registration issued under Section 4 of the Bengal Raw Jute Taxation Act, 1941

No..... Charge.....

This certificate is issued to (name).....
of (office address).....in respect of the following jute mill(s):—

Name of mill	Where situated	Number of looms		
		Hessian	Sacking	Total

This certificate will remain in force until.....
It shall be renewed annually on or before the.....in each year.

The returns in Form V due in respect of the above mills shall be submitted to the Jute Tax Officer.....on or before the last day of the month following the quarter to which they relate.

SEAL

Signature.....
Jute Tax Officer

Date.

Renewals

Renewed for the period	Date of renewal	Signature of renewing officer
From.....		
To.....		

Rule 5—A copy of the relevant extracts of this certificate for *each mill* will be furnished and must be kept *at the mill.*

FORM III (Shippers)

(*See* Rule 2)

Application for Registration under Section 5 of the Bengal Raw Jute Taxation Act, 1941

To

The Jute Tax Officer.....

I/We.....whose office/head office is situated at.....carry on business as a shipper of jute at the following place(s) of business and hereby apply for registration under the Bengal Raw Jute Taxation Act, 1941:—

Name under which business is carried on	Place of business	Full postal address
1	2	3
1 ...		
2 ...		
3 ...		
4 ...		
5 ...		
6 ...		
7 ...		
8 ...		
9 ...		
10 ...		

I/We declare that the foregoing particulars are complete and correct and that I/we do not despatch any raw jute outside Bengal at/or from any other place whatsoever.

*Signature.

Date.

*In the case of a company or firm application must be signed by a director or partner.

[The

FORM IV (Shippers)

(*See* Rule 3)

Certificate of Registration issued under Section 5 of the Bengal Raw Jute Taxation Act, 1941

No..... Charge.....

This certificate is issued to (name).....of (address).....carrying on business as a shipper of jute at the following place(s):—

Name under which business is carried on 1	Place of business 2	Full postal address 3

This certificate shall remain in force until..... It shall be renewed annually on or before the.....in each year.

The returns in Form VI due on account of the abovementioned places of business shall be submitted to the Jute Tax Officer..... on or before the 15th day of the month following that to which they relate.

SEAL

Signature.....
Jute Tax Officer

Date.

Renewals

Renewed for the period	Date of renewal	Signature of renewing officer
From.....		
To.....		

Rule 5—A copy of the relevant extracts of the certificate for *each place of business* will be furnished and must be kept *there.*

*FORM V (Mills)

(*See* Rule 12)

Quarterly Return submitted under Section 6(b) of the Bengal Raw Jute Taxation Act, 1941

Name of mill.....

Name of occupier.....

Address .....

Registration No.....

Return for the quarter ending.....

		Rs. P.	Rs. P.
1.	Aggregate of the gross purchase prices payable during the quarter for purchase of raw jute.		
2.	*Less* cash discount allowed by the seller during the quarter	..	
3.	*Less* amount of refund of purchase price received from the seller during the quarter for return of raw jute to him within ninety days from the date of purchase.	..	
4.	*Less* amount claimed from the seller as being recoverable on account of (*i*) short weight of, (*ii*) excess moisture content in, (*iii*) difference in quality or quantity of, raw jute purchased, the purchase price in respect of which has been included in item No. 1 of this return/return for the quarter ended		
	(*i*) A/c short weight	..	
	(*ii*) A/c excess moisture	..	
	(*iii*) A/c difference in quality or quantity	..	
	Turnover of purchases		
5.	*Less* amount of purchase price of raw jute subsequently sold and despatched during the quarter to places inside West Bengal.	..	
6.	*Less* amount of purchase price of the quantity of raw jute in respect of which tax has already been paid.	..	
	Taxable turnover of purchases		
7.	Tax payable on the Taxable turnover of purchase @ 3%		..
8.	Tax paid as per details below:		

Name of the Treasury.	Chalan No. and date.	Amount Rs. P.

The above statement is true to the best of my/our knowledge and belief.

Dated.....19

Signature.....
(Occupier of Mill)

*Substituted by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

[The

FORM VA (Mills)

[*See* Rule 12 (*c*)]

Statement to accompany Quarterly Return in Form V

Date.....

To

The Jute Tax Officer,

.....

.....

I/We ..... of ..... submit herewith a return in Form V for the quarter ending.....in respect of every jute mill in Bengal of which I/we am/are the registered occupier(s).

I/We also enclose herewith receipted challan(s) showing payments into the Reserve Bank of India, Calcutta Branch / Government Treasury at..... of (total) sum of Rs..... being the full amount of Tax due from us/me under the provisions of section 3 of the Bengal Raw Jute Taxation Act, 1941, in respect of all the jute mills in Bengal of which I/we am/are the registered occupier(s).

I/We declare that the return(s) submitted herewith contain a true and complete account of all purchases of raw jute made on account of all the jute mills in Bengal of which I/we am/are the registered occupier(s).

**Signature of occupier*

Reg. No.....

**To be signed by a partner or director*

*FORM VI (Shippers)

(*See* Rule 14)

Monthly Return submitted under Section 7(b) of the Bengal Raw Jute Taxation Act, 1941

Name of Shipper.....

Address . .....

Registration No.....

Return for the month of.....19

	Rs. P.
1. Aggregate of the gross purchase prices payable for purchase of raw jute despatched during the quarter to any place outside West Bengal by any means of transit.	..
2. *Less* cash discount allowed by the seller in respect of above purchase of raw jute	..
Turnover of purchases	..
3. Tax payable on the turnover of purchases @ 3%	..

4. Tax already paid as per details below:

Name of Treasury	Challan No. and date	Amount Rs. P.

The above statement is true to the best of my/our knowledge and belief.

Date... ... ...

Signature.
(Shipper)

*Substituted by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

FORM VIA (Shippers)

[*See* Rule 14 (*c*)]

Statement to accompany Monthly Return in Form VI

Date.....

To

The Jute Tax Officer,

.....

.....

I/We ..... of ..... submit herewith a return in Form VI for the month of..... in respect of every place of business at which I/we am/are registered as a shipper of jute.

I/We enclose herewith receipted challan(s) showing payment into the Reserve Bank of India, Calcutta / Government Treasury at..... of the (total) sum of Rs..... being the full amount of tax due from me/us under the provisions of section 3 of the Bengal Raw Jute Taxation Act, 1941, in respect of all the places in Bengal at which I/we am/are registered as a shipper of jute.

I/We declare that the return(s) submitted herewith contain a true and complete account of all jute despatched by me/us to any place outside Bengal from any place whatsoever within Bengal.

**Signature of shipper*

.....

Reg. No.....

*To be signed by a proprietor, partner or director

*FORM VII

(*See* Rule 17)

Notice under sections 9(1) and 11(1) of the Bengal Raw Jute Taxation Act, 1941

To.....

.....

WHEREAS—

†(*a*) you, an occupier/a shipper registered under certificate No..... have not submitted any return for the quarter ending/month of..... .....I9 ;

†(*b*) the return submitted by you for the quarter ending/month of..... .....19 was not accompanied by a receipt showing full payment of the tax due from you;

†(*c*) the return submitted by you for the quarter ending/month of..... .....19 appears to me to be incorrect/incomplete;

AND WHEREAS it appears to me to be necessary to determine under sub-section (*1*) of section 9 of the Bengal Raw Jute Taxation Act, 1941, the amount of tax due from you in respect of the abovementioned period;

You are hereby directed to attend in person or by a duly authorised agent on .....(date) at..... (time) at .....(place) and to produce or cause to be produced, at the said time and place, the accounts and documents specified below for the purpose of such determination together with any objection which you may wish to prefer and any evidence which you may wish to adduce in support thereof.

†(And to show cause on that date and at that time why, in addition to the tax to be determined as due from you, a penalty not exceeding the amount so determined should not be imposed on you for non-submission of return.)

In the event of your failure to comply with the terms of this notice, I shall determine the amount of tax *(and penalty) due from you without further reference to you.

Address..

Date.....

Jute Tax Officer

Failure without sufficient cause to submit a return as required by clause (*b*) section 6 or 7, as the case may be, or submission of an incorrect or incomplete return or failure to submit a receipt for the full amount of tax due, as required by section 8, renders an occupier or a shipper liable to prosecution under section 13 of the Act.

Particulars of the accounts and documents required :—

*Substituted by West Bengal Government, Finance Department, notification No. 2013-F.T., dated the 8th December, 1948.

†Strike out phrases not applicable.

†FORM VIII

(*See* Rule 22)

*Notice of Demand of Tax *(and penalty), if any, determined under Section 9(1) of the Bengal Raw Jute Taxation Act, 1941*

To.

In continuation of the notice in Form VII served on you on the..... day of.....19 /*with reference to your petition of appeal/*revision, dated the.....day of.....19 before the *Assistant Commissioner of Commercial Taxes,...../ *Collector,...../*Commissioner of Commercial Taxes, West Bengal;

You are hereby informed that the amount of tax payable by you in respect of the *quarter ending/*month of.....19 has been determined by me to be Rs.....(Rupees.....) and a penalty amounting to Rs.....(Rupees.....) has also been imposed on you.

You are hereby directed to pay the said sum of Rs..... (Rupees.....) into the *appropriate Government Treasury/ *Reserve Bank of India at Calcutta within fourteen days from the date of service of this notice and to produce the receipt in proof of the payment before the undersigned within seven days of such payment.

Failing full payment of the amount last mentioned above within the time allowed by this notice, you will be liable to pay such penalty *(or further penalty) as may be imposed on you under the provisions of section 9(*2*) of the Act.

Address.

Date..... *Jute Tax Officer*

*Strike out phrases not applicable.

†Substituted by West Bengal Government, Finance Department, notification No. 2013-F.T., dated the 8th December, 1948.

†FORM IX

[*See* Rule 23(*1*)]

*Notice of Demand of Tax and Penalty *(and further penalty, if any) determined under Section 9(1) and Section 9(2) of the Bengal Raw Jute Taxation Act, 1941*

To.....

.....

WHEREAS you did not pay within the time allowed the sum of Rs..... (Rupees.....) due from you on account of tax and penalty determined under section 9(*1*) of the Act in respect of the *quarter ending/ *month of.....19 for payment of which Notice in Form VIII was duly served on you on.....

AND WHEREAS in addition to the sum aforesaid a further sum of Rs..... (Rupees.....) being the *penalty/further penalty has been imposed on you under section 9(*2*) of the Act;

You are hereby directed to pay into the *appropriate Government Treasury/ *Reserve Bank of India at Calcutta within seven days from the date of service of this notice the sum of Rs.....(Rupees .....)† as per details below and to produce before me within fourteen days from the date of such service, the receipted challan in proof of such payment.

Failing full payment by you within the time allowed by this notice of the sum last mentioned above steps will be taken to recover the whole amount or such balance as may remain due as an arrear of land revenue.

†Tax payable	...	...
Penalty under section 9(*1*)	...	...
Penalty under section 9(*2*)	...	...
Total		...
Less amount paid		...
Balance due		
Excess refundable on application		

Address.

Date.....

Jute Tax Officer

*Strike out phrases not applicable.

†Substituted by West Bengal Government, Finance Department, notification No. 2013-F.T., dated the 8th December, 1948.

FORM X

(*See* Rule 37)

Acceptance of Composition Money under Section 16 of the Bengal Raw Jute Taxation Act, 1941

To

The Officer-in-Charge,

Treasury

Reserve Bank of India

WHEREAS—

I have accepted from.....of.....

.....who stands charged with the commission of an offence / offences under.....of the Bengal Raw Jute Taxation Act, 1941, the sum of Rs.....as composition money.

You are hereby directed to receive the above mentioned sum on or before the.....and on receipt thereof, to issue to the above named person a receipt in proof of payment of the same.

Signature of Commissioner,
Division

Commissioner, Commercial Taxes

Date.....

Copy forwarded to the Jute Tax Officer.....

Signature.....

Register A

(*See* Rule 7)

Register of Occupiers of Jute Mills

Name of occupier	Address of head office	Name of mill registered	Address of mill	No. of looms		Date of registration	No. of Reg. Cert. issued	Renewals	Cancellations
				Hessian	Sacking				
1	2	3	4	5		6	7	8	9

Register B

(*See* Rule 7)

Register of Shippers of Jute

Name of shipper	Head office address	Places of business	Name under which business is carried on at each place	Date of registration	No. of cert. issued	Renewals	Cancellations
1	2	3	4	5	6	7	8

*FORM C (Mills)

(*See* Rule 11)

Register of Jute Purchase Account for the Quarter ending.....

Page No..... Name of the occupier with address.....

Name of the Mill..... Registration Number.....

A	B	C			D		E			F		G	H
Mill Receipt	Name of seller with address	If purchased under contract			B/L R/R Lorry receipt, Boat receipt, Challan		Weight			Seller's Invoice/Bill		Amount of purchase price	Remarks
Date, Number,		Contract No.	Date	Mill serial No.	No.	Date	As per seller's Invoice quintal	Short quintal	Nett quintal	No.	Date		

*Substituted by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

*FORM D (Mills)

(*See* Rule 11)

Register of Jute Despatch Account for the quarter ending.....*19*.....

Name of the Mill.....

Name of the occupier with address.....

Registration No.....

Despatches from Mill to places inside West Bengal

1	2	3	4	5	6	7	8	9	10	11
Date	To whom despatched with address	Mode of despatch	R/R No., Boat receipt No., Lorry receipt No., etc., with date	Weight	Bill No. and date, Invoice No. and date, Challan No. and date	Destination	Purchase Invoice No. and date for raw jute so despatched	Name of the seller with address	Amount of purchase price relating to the quantity of raw jute despatched Rs. P.	Remarks

*Substituted by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November, 1966.

*FORM E (Shippers)

(*See* Rule 13)

Register of Jute Purchase and Despatch Accounts for the month of.....

Name of Shipper with address..... Press House or Agency with address.....

Registration No..... .....

Purchase														
A	B	C	D	E		F								
Date of receipt	Shipper's Receipt No.	Seller's name and address	Weight in quintal	Seller's Invoice/Bill		If purchased under contract								
				Number	Date	Contract No.	Date	Shipper's serial No.						

Despatch					Inside West Bengal			Outside West Bengal			
G	H	I	J		K	L	M	N	O		
Date of despatch	To whom despatched	Mode of despatch	R/R/B/L Boat Receipt/Lorry receipt		Destination	Weight in quintal	Shipper's Bill/ Invoice/Challan	Weight in quintal	Shipper's Bill/ Invoice/Challan		Remarks
			Number	Date			Number Date		Number	Date	

*Substituted by West Bengal Govt, Finance Department, notification No. 4202-F.T., dated the 19th November 1966.

*FORM E1 (Shippers)

(*See* Rule 13)

Register of Jute Despatch Account

Name of Shipper.....Press House or Agency with address.....

.....

Registration No.....

Despatches for the month of.....19

1	2	3	4	5	6	7	8		9	10	11	12
Date	To whom despatched with address	Mode of despatch	R/R No., B/L No., Boat Receipt No., Lorry Receipt No., etc., with date	Weight	Destination	Shipper's Bill No. and date, Invoice No. and date, Challan No. and date	Amount as per bill, invoice, etc.		Purchase Invoice No. and date for raw jute despatched outside West Bengal	Name of the seller with address	Amount of purchase price relating to the quantity of raw jute despatched outside West Bengal Rs. P.	Remarks
							For despatch inside West Bengal	For despatch outside West Bengal				

*Inserted by West Bengal Government, Finance Department, notification No. 4202-F.T., dated the 19th November 1966.

Register F

(*See* Rule 16)

Register of Payments by Jute Mills

Name of Occupier..... No. in Register A.....

Year	Amount due according to return furnished	Date of receipt of return	Amount shown in challan accompanying return	No. and date of challan	Whether action under section 9 ordered by Jute Tax Officer	No. and date of issue of notice in Form VII	No. of case in Register E
1	2	3	4	5	6	7	8
	Quarter ending—						
	31st March ..						
	30th June ..						
	30th September ..						
	31st December ..						

Register G

(*See* Rule 16)

Register of Payments by Shippers

Name of Shipper..... No. in Register B.....

Year	Amount due according to return furnished	Date of receipt of return	Amount shown in challan and accompanying return	No. and date of challan	Whether action under section 9 ordered by Jute Tax Officer	No. and date of issue of notice in Form VII	No. of case in Register E
1	2	3	4	5	6	7	8
	Month of—						
	January						
	February						
	March						
	April						
	May						
	June						
	July						
	August						
	September						
	October						
	November						
	December						

Register H

[*See* Rules 19, 23(2) and 25(2)]

Register of Assessment Cases

1 Serial No. of case																	
2 Name of assessee																	
3 No. in Reg. A or Reg. B																	
4 No. and date of issue of notice (Form VII)																	
5 Amount due and date fixed for presentation of receipted challan																	
6 Amount paid and date of presentation of receipt																	
7 No. and date of issue of notice (Form VIII)																	
8 Amount due and date fixed for presentation of challan																	
9 Amount paid and date of presentation of challan																	
10 No. and date of issue of notice (Form IX)																	
11 Amount due and date fixed for presentation of challan																	
12 Amount paid and date of presentation of receipt																	
13 No. and date of report to Collector																	
14 Amount claimed																	
15 Date of receipt of Collector's report																	
16 Amount recovered																	
17 Remarks																	

Register K

(*See* Rule 33)

Refund Register

Name of claimant	Reg. No.	Return period in respect of which claim is made	Date of application	Amount claimed	Amount allowed by Assistant Commissioner	Date of order	Amount refunded	No. and date of		Remarks
								Refund payment order (cash)	Refund adjustment order (adjustment)	

Register L

[*See* Rules 36(*2*) and 37(*6*)]

Register of Prosecutions

Serial No.	Name of occupier or shipper	No. in Reg. A or B	Date of complaint by Jute Tax Officer	Date of sanction by Commissioner of Commercial Taxes/ Collector of the district	Offences charged (clause and section of Act)	Court in which instituted	Final order of the Court	If compounded, date of receipt of Form X	Amount of composition money accepted	No. and date of challan showing payment	Amount paid	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13

CHAPTER 14

Notifications under the Bengal Raw Jute Taxation Act, 1941

GOVERNMENT OF BENGAL

Department of Agriculture and Industries

(1)

Jute

No. 134J.,—21st February, 1942.—In exercise of the powers conferred by sub-section (*1*) of section 11 of the Bengal Raw Jute Taxation Act, 1941 (Bengal Act XI of 1941), the Governor is pleased to appoint the following officers within their respective jurisdictions as Inspecting Officers to exercise the functions under sub-section (*1*) of section 11 of the said Act, namely:—

All Assistant Commissioners and all Commercial Tax Officers appointed under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941).

By order of the Governor,
K. A. L. HILL,
Secretary to the Government of Bengal.

(2)

No. 9010Dev.—24th August, 1945.—In exercise of the power conferred by sub-section (*1*) of section 11 of the Bengal Raw Jute Taxation Act, 1941 (Bengal Act XI of 1941), the Governor is pleased to make the following amendment in notification No. 134J., dated the 21st February, 1942, published at page 444 in Part I of the *Calcutta Gazette* of the 26th February 1942, namely:—

Amendment

In the said notification *for* the words "All Assistant Commissioners and all Commercial Tax Officers appointed under" *substitute* the following:—

"All Assistant Commissioners, all Commercial Tax Officers and all Inspectors appointed under section 3 of".

By order of the Governor,
S. DUTT,
Additional Secretary.

PART IV

The West Bengal Sales Tax Act, 1954

(Corrected up to the 31st January, 1967)

STATEMENT OF REPEALS AND AMENDMENTS

AMENDED	West Bengal Act X of 1955. West Bengal Act I of 1956. West Bengal Act XIV of 1957. West Bengal Act III of 1958. West Bengal Act VII of 1959. West Bengal Act XV of 1963.
REPEALS	Nil

Note—In reprinting this Act amendments have been inserted in their proper places with their explanatory foot notes.

CHAPTER 15

West Bengal Act IV of 1954

THE WEST BENGAL SALES TAX ACT,* 1954[1]

(As modified up to the 31st January, 1967)

Assent of the President was first published in the "Calcutta Gazette Extraordinary", of the 28th March 1954.

An Act to impose a tax on the sale of [2][*certain notified commodities*] *in West Bengal*

WHEREAS it is expedient to impose a tax on the sale of [3][certain notified commodities] in West Bengal;

It is hereby enacted as follows:—

Short title, extent and commencement

1. (*1*) This Act may be called the West Bengal Sales Tax Act, 1954.

(*2*) It extends to the whole of West Bengal.

West Ben. Ord. 1 of 1954

(*3*) It shall come into force immediately on the West Bengal Cigarettes Taxation Ordinance, 1954, ceasing to operate.

Definitions

2. In this Act, unless there is anything repugnant in the subject or context,—

[4](*a*) "notified commodity" means any commodity specified under section 25 of this Act, whether before or after the commencement of the West Bengal Sales Tax (Amendment) Act, 1958;

(*b*) "dealer" means any person who sells [5][notified commodities] manufactured, made or processed by him

*The Act came into force in the transferred territories as from the date of the commencement of the Transferred Territories (Application of West Bengal Tax Laws) Ordinance, 1957 (West Ben. Ord. VIII of 1957), i.e., from the 1st September, 1957 *vide* section 1(*2*) of the Ordinance.

[1]*Legislative Papers.*—For Statement of Objects and Reasons, *see* the *Calcutta Gazette, Extraordinary*, dated the 5th March, 1954, Part IVA, page 288; for Assembly Proceedings, *see* the Official Report of the West Bengal Legislative Assembly, Volume IX, No. 3, pages 109-120 and 135-172; and for debates in the Legislative Council, *see* the Official Report of the West Bengal Legislative Council, Volume IV, pages 548-556.

[2]These words within square brackets were substituted for the words "*cigarettes and other commodities*" by s. 2 of the West Bengal Sales Tax (Amendment) Act, 1958 (West Ben. Act III of 1958).

[3]These words within square brackets were substituted for the words "cigarettes and other commodities" by s. 3, *ibid.*

[4]Clause (*a*) was substituted for the original clause by s. 4(*1*), *ibid.*

[5]These words within square brackets were substituted for the word "cigarettes" by s. 4(*2*), *ibid.*

in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal [1][, and includes Government];

[2]*Explanation*—Where [3][notified commodities] are brought into West Bengal from any place outside it, the person who takes delivery or on whose behalf delivery is taken shall be deemed to have brought them into West Bengal;

(*c*) "prescribed" means prescribed by rules made under this Act;

(*d*) "sale-price" used in relation to a dealer means the amount of the money consideration for the sale of [3][notified commodities] manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal, less any sum allowed as cash discount according to trade practice, but includes any sum charged for containers or other materials for the packing of [3][notified commodities];

(*e*) "turnover" used in relation to any period means the aggregate of the sale-prices or parts of sale-prices receivable by a dealer or, if a dealer so elects, actually received by him, during such period after deducting—

(*i*) the amount, if any, refunded by him in respect of any [3][notified commodities] returned by purchasers within such period, and

[4](*ii*) such percentages of the sale prices as may be fixed by the State Government by notification in the *Official Gazette*:

Provided that an election as aforesaid once made shall not be altered except with the permission of the prescribed authority and on such terms and conditions as he may think fit to impose.

Taxing authorities

3. (*1*) The State Government shall prescribe an authority (hereinafter referred to as the prescribed authority) for carrying out the purposes of this Act.

[1]These words within square brackets were added with retrospective effect by s. 2 of the West Bengal Sales Tax (Second Amendment) Act, 1955 (West Ben. Act I of 1956).

[2]This *Explanation* was inserted by s. 2 of the West Bengal Sales Tax (Amendment) Act, 1957 (West Ben. Act XIV of 1957).

[3]*See* foot-note 5 on p. 335, *ante*.

[4]Sub-clause (*ii*) was substituted for the original sub-clause by s. 2 of the West Bengal Sales Tax (Amendment) Act, 1963 (West Ben. Act XV of 1963).

(*2*) The State Government or the prescribed authority may appoint persons to assist the prescribed authority.

(*3*) Any powers, duties or functions of the prescribed authority may be delegated to the persons appointed under sub-section (*2*) in accordance with such rules as may be prescribed.

(*4*) The prescribed authority and the persons appointed under sub-section (*2*) shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code.

Act XLV of 1860

Liability to payment of tax

[1]**4.** There shall be paid by every dealer a tax on his turnover, at such rate as the State Government may, by notification in the *Official Gazette*, fix in this behalf, and different rates may be fixed for different classes of notified commodities:

Provided that such rate or rates shall not, in respect of any commodity, exceed the rate that would have been payable under the Bengal Finance (Sales Tax) Act, 1941, if the commodity had not been notified under section 25 of this Act.

Ben. Act VI of 1941

Registration of dealers

5. (*1*) Every dealer shall get himself registered with the prescribed authority and shall possess a registration certificate.

(*2*) An application by a dealer for getting himself registered and for a registration certificate shall be made to the prescribed authority in such manner and within such time and shall be accompanied by such fee as may be prescribed.

(*3*) The prescribed authority shall register the applicant and issue to him a registration certificate in the prescribed form, if the prescribed authority is satisfied that the application is *bona fide* and is in order.

(*4*) The prescribed authority shall have power—

(*a*) to require any person who, he has reason to believe, is a dealer to get himself registered;

(*b*) for good or sufficient reasons to cancel, modify or amend any registration made and any registration certificate issued by him;

(*c*) for good or sufficient reasons, to demand from a dealer who has been registered or a person who has applied for registration under this section or a person who has been required to get himself registered under clause (*a*), reasonable security for proper payment of tax.

(*5*) No application for registration made under sub-section (*2*) shall be refused and no order under any of the clauses of

[1]Section 4 was substituted for the original section by s. 3 of the West Bengal Sales Tax (Amendment) Act, 1963 (West Ben. Act XV of 1963).

sub-section (*4*) shall be made, unless the applicant, the person concerned, or the dealer has been given an opportunity of being heard.

Restriction on movement

6. No person shall transport from any railway station, steamer station, air-port, post office, or any other place whether of similar nature or otherwise, notified in this behalf by the State Government, any consignment of [1][any notified commodity] exceeding such quantities and except in accordance with such conditions as may be prescribed. Such conditions shall be made with a view to ensure that there is no evasion of the tax imposed by this Act.

Power to search and seize

7. The prescribed authority or any other officer who may be authorised by the State Government in this behalf may, for the purpose of verifying whether [2][notified commodities] are being transported in contravention of the provisions of section 6, and subject to such restrictions as may be prescribed,—

(*i*) intercept and search any road vehicle, or rivercraft or any load carried by a person; and

(*ii*) seize any [2][notified commodities] which he has reason to believe are being transported in contravention of the provisions of section 6, together with any container or other materials for the packing of [2][notified commodities].

Returns and payment of tax

8. (*1*) Every dealer registered under this Act shall submit to the prescribed authority returns of turnover in such manner, for such periods and by such dates as may be prescribed.

(*2*) The dealer shall, before submitting any return of turnover referred to in sub-section (*1*), pay into a Government treasury or the Reserve Bank of India, the amount of tax due under this Act according to such return and furnish along with the return a receipt from such treasury or Bank showing payment of such amount.

Assessment of tax

9. (*1*) If the prescribed authority is satisfied that the return of turnover submitted by a dealer is correct and complete, he may, without requiring the presence of the dealer or the production of evidence by him, determine the amount of tax due from the dealer.

[1]These words within square brackets were substituted for the word "cigarettes" by s. 5 of the West Bengal Sales Tax (Amendment) Act, 1958 (West Ben. Act III of 1958).

[2]These words within square brackets were substituted for the word "cigarettes" by s. 6, *ibid.*

(*2*)(*a*) If the prescribed authority is not satisfied with the return of turnover submitted by a dealer and requires the presence of the dealer or the production of evidence by him, he may serve on such a dealer a notice requiring him, on a date to be therein specified, to attend before him or to produce or to cause to be produced before him, any evidence in support of the return.

(*b*) On the day specified in the notice issued under clause (*a*) or as soon afterwards as may be, the prescribed authority, after hearing or examining such evidence as the dealer may produce and such other evidence as the prescribed authority may require on specified points, shall, by an order in writing, assess and determine the tax payable by him.

(*3*) If,—

(*i*) a dealer fails to submit any return of turnover as required under sub-section (*1*) of section 8, or

(*ii*) a dealer fails to comply with all the terms of a notice issued under sub-section (*2*) of this section, or

(*iii*) upon information received, the prescribed authority is satisfied that a dealer who is liable to pay tax under this Act, has failed to get himself registered,

the prescribed authority shall, after giving the dealer an opportunity of being heard, make the assessment of the tax payable under this Act, in the prescribed manner to the best of his judgment and determine the sum payable by the dealer on the basis of such assessment. The said authority may in such cases and in cases where a dealer has failed to comply with the provisions of sub-section (*2*) of section 8, direct that the dealer shall in addition pay by way of penalty a sum not exceeding the amount of the tax assessed, if he is satisfied that the failure was unjustified or wilful.

(*4*) Any assessment made under this section shall be without prejudice to any prosecution instituted for an offence under this Act.

Payment of tax

10. (*1*) The amount of tax—

(*a*) payable, where the returns are furnished under sub-section (*1*) of section 8 without receipt showing full payment thereof, or

(*b*) assessed under section 9, less the sum, if any, already paid by the dealer,

shall, together with any penalty to be paid under sub-section (*3*) of section 9, be paid by the dealer into a Government treasury or the Reserve Bank of India by such date as may be specified in a notice issued by the prescribed authority for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the prescribed authority may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the tax payable and the penalty, if any, directed to be paid, by instalments.

(*2*) Any amount of tax or penalty which remains unpaid after the date specified in the said notice shall be recoverable as an arrear of land-revenue:

[1]Provided that when security for proper payment of tax has been furnished by the dealer in pursuance of a demand under clause (*c*) of sub-section (*4*) of section 5, the prescribed authority may realize any such amount of tax or penalty as aforesaid or any part thereof by ordering forfeiture of the whole or any part of such security.

Action taken and proceedings commenced or continued in the trade name of a business

[2]**10A.** Notwithstanding anything contained in any law for the time being in force, in respect of any business carried on under a trade name,—

(*1*) action may be taken under this Act in any matter connected with the purposes of this Act including the realisation of taxes or penalty, and proceedings for the recovery of any such taxes or penalty may be commenced or continued under any law against the person owning the business, and

(*2*) no action taken or proceedings commenced before the commencement of the West Bengal Tax Laws (Amendment) Act, 1959, shall be called in question merely on the ground that such action was taken or such proceedings were commenced in the trade name of the business.

Refunds

11. (*1*) The prescribed authority shall, in the prescribed manner, refund to a dealer applying in this behalf any amount

[1]This proviso was added by section 2 of the West Bengal Sales Tax (Amendment) Act, 1955 (West Ben. Act X of 1955).

[2]Section 10A was inserted with retrospective effect by s. 2 of the West Bengal Tax Laws (Amendment) Act, 1959 (West Ben. Act VII of 1959).

of tax or penalty paid by such dealer in excess of the amount due from him under this Act, either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of other period:

Provided that no refund shall be made unless the claim for refund is made within twelve months from the date of the assessment of tax or the date of the imposition of penalty or within six months from the date of any order passed on appeal or review under section 12.

(*2*) Nothing in sub-section (*1*) shall be deemed to empower the prescribed authority to amend, vary or rescind any order passed on appeal or review under section 12 or to confer on a dealer any relief in addition to what he is entitled under the provisions of this Act.

Appeal and review

12. (*1*) Any person aggrieved by an order made under this Act or an order made under any rule made thereunder, including an order passed on review under sub-section (*2*), may appeal to such officer of Government as may be prescribed within thirty days from the date of such order:

Provided that no appeal against an order of assessment or penalty, if any, shall be entertained by the said authority unless he is satisfied that such amount of the tax as the appellant may admit to be due from him has been paid.

(*2*) Subject to such rules, as may be prescribed, any assessment made, tax determined, or order passed under this Act or the rules made thereunder may be reviewed within three months by the person passing it upon application or of his own motion:

Provided that—

(*i*) no review shall lie from an appeal under sub-section (*1*);

(*ii*) no review shall lie where an appeal has already been preferred under sub-section (*1*);

(*iii*) no order shall be passed on review, without giving any person who may be adversely affected, an opportunity of being heard.

Maintenance of accounts, furnishing of information, inspection, search and seizure

13. (*1*) Every dealer shall—

(*a*) keep true accounts of [1][notified commodities] manufactured, made or processed by him, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal,

[1]These words within square brackets were substituted for the word "cigarettes" by s. 7 of the West Bengal Sales Tax (Amendment) Act, 1958 (West Ben. Act III of 1958).

and of turnovers, and if the prescribed authority is satisfied that such accounts are not sufficiently clear and intelligible, he may require the dealer to keep accounts in such form as may be prescribed;

(*b*) furnish any information that may be required by the prescribed authority in order to enable him to carry out the purposes of this Act;

(*c*) make available for inspection by the prescribed authority any accounts, registers, vouchers or other documents relating to the manufacture, making, processing, import, sale, or purchase of [notified commodities] or matters connected therewith, as may be required by the prescribed authority.

(*2*) The prescribed authority may, in accordance with such rules as may be prescribed, enter and search any place where he has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers, vouchers or other documents referred to in clause (*c*) of sub-section (*1*) and, if necessary, inspect, seize or retain them for so long as may be necessary for examination or for the purpose of any prosecution.

Information to be furnished regarding change of business

14. If any dealer—

(*a*) sells or otherwise disposes of his business or any part of his business or any place of business or effects or comes to know of any other change in the ownership of the business, or

(*b*) discontinues his business or changes his place of business or opens a new place of business, or

(*c*) changes the name or nature of his business,

he shall within the prescribed time inform the prescribed authority accordingly; and if any such dealer dies, his legal representative shall in like manner inform the said authority.

Transfer of business

15. Where the ownership of the business of a dealer registered under this Act is transferred absolutely or transferred by way of lease and the transferee or the lessee carries on such business either in its old name or in some other name, the transferee or the lessee shall for all the purposes of this Act (except for liabilities under this Act already discharged by such dealer) be deemed to be and to have always been registered (in the case of a lease only for so long as the lease subsists) as if the registration certificate of such dealer had initially been granted to the transferee or the lessee.

(*Sections 16, 17*)

16. (*1*) Any person who,— **Penalties**

(*a*) carries on business as a dealer, after the expiry of one month from the commencement of this Act without getting himself registered or without possessing a registration certificate,

[1](*aa*) carries on business as a dealer without furnishing the security demanded under clause (*c*) of sub-section (*4*) of section 5,

(*b*) contravenes the provisions of section 6,

(*c*) obstructs any person in the exercise of his powers under section 7 or sub-section (*2*) of section 13,

(*d*) fails to comply with the provisions of section 8, any of the clauses of sub-section (*1*) of section 13 or section 14,

(*e*) knowingly produces incorrect accounts, registers, vouchers or other documents or knowingly furnishes incorrect information,

shall be punishable with simple imprisonment which may extend to six months or with fine or both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence:

Provided that no prosecution for an offence enumerated hereinbefore in this section shall be instituted in respect of the same facts in respect of which a penalty has been imposed under sub-section (*3*) of section 9:

Provided further that for offences of contravention of section 6 the Court may, in addition to any fine imposed, order confiscation of anything seized under section 7.

(*2*) All offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

(*3*) No Court shall take cognizance of any offence under this Act or the rules made thereunder except on complaint made with the previous sanction of the prescribed authority.

17. (*1*) Subject to such conditions as may be prescribed, the prescribed authority may accept from any person accused of any offence punishable under this Act, by way of composition **Compounding of offences**

[1]Clause (*aa*) was inserted by section 3 of the West Bengal Sales Tax (Amendment) Act, 1955 (West Ben. Act X of 1955).

for such offence, payment of [1][a sum not exceeding double the amount of tax payable or a sum not exceeding two thousand rupees], whichever is greater.

(*2*) If payment by way of composition is accepted under sub-section (*1*), no further proceedings shall be taken against the accused in respect of the offence compounded.

Indemnity

18. No suit, prosecution or other legal proceedings, shall lie against any public servant for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

Returns, etc., to be confidential

19. (*1*) All particulars contained in any return furnished, accounts, registers, vouchers or documents inspected or produced or information supplied, in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court, shall, save as provided in sub-section (*3*), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such return, accounts, registers, vouchers, documents or information or record or any part thereof, or to give evidence before it in respect thereof. I of 1872

(*2*) If, save as provided in sub-section (*3*), any servant of the Government discloses any of the particulars referred to in sub-section (*1*), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to a fine.

(*3*) Nothing in this section shall apply to the disclosure—

(*a*) of any of the particulars referred to in sub-section (*1*) for the purpose of a prosecution under the Indian Penal Code in respect of any such return, accounts, registers, vouchers, documents, information or evidence, or for the purposes of a prosecution under this Act; or Act XLV of 1860

(*b*) of such facts, to an officer of the Central Government, as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it.

[1]These words within square brackets were substituted for the words "double the amount of tax payable or a sum of rupees two thousand," by section 4 of the West Bengal Sales Tax (Amendment) Act, 1955 (West Ben. Act X of 1955).

(*Sections 20, 22*)

Power to take evidence on oath, etc

20. The prescribed authority or such persons appointed to assist such authority under sub-section (*2*) of section 3 as may be prescribed under this section, shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely:—

Act V of 1908

(*a*) enforcing the attendance of any person and examining him on oath or affirmation;

(*b*) compelling the production of documents; and

(*c*) issuing commissions for the examination of witnesses;

and any proceeding under this Act before the prescribed authority or any person appointed to assist such authority under sub-section (*2*) of section 3 shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code.

Act XLV of 1860

Power to make rules

21. (*1*) The State Government may make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(*a*) anything required to be prescribed under this Act;

(*b*) delegation of any powers and duties of the prescribed authority to any person appointed under sub-section (*2*) of section 3;

(*c*) the procedure to be followed in appeals or reviews under section 12;

(*d*) payment of fees for appeals or reviews under section 12 or for any other matter connected with the carrying out of the purposes of this Act.

(*3*) In making any rule the State Government may direct that a breach thereof shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

22. [*Act not to apply to certain sales and purchases.*] ***Omitted by section 8 of the West Bengal Sales Tax (Amendment) Act, 1958 (West Ben. Act III of 1958).***

Bengal Act VI of 1941 not to apply to notified commodities

[1]**23.** Nothing in the Bengal Finance (Sales Tax) Act, 1941, Ben. Act VI of 1941 shall apply to a notified commodity from the date on which the said commodity is or was notified under section 25:

Provided that—

(*i*) the said Act shall apply in respect of a notified commodity sold before the issue of such notification and in respect of re-sales of such notified commodity subsequent to the issue of such notification:

(*ii*) the price of goods sold to a dealer for use by such dealer for manufacturing, making, processing or packing notified commodities shall be deducted in calculating the taxable turnover under section 5 of the Bengal Finance (Sales Tax) Act, 1941.

Savings

24. Any rules, appointment or registration made, any liability incurred, any tax assessed, determined or paid, any fee paid, any returns furnished, any proceedings commenced, any notification published, any action taken or anything whatsoever done under any provision of the West Bengal Cigarettes Taxation Ordinance, 1954, shall, on the said Ordinance ceasing to operate, be deemed to have been made, incurred, assessed, determined, paid, furnished, commenced, published, taken or done under the corresponding provision of this Act as if this Act had commenced on the 28th day of January, 1954. West Ben. Ord. I of 1954

Certain savings as to cigarettes

[2]**24A.** Notwithstanding anything contained in the West Bengal Sales Tax (Amendment) Act, 1958, this Act shall continue to apply to—

(*i*) cigarettes sold before the commencement of that Act, and

(*ii*) cigarettes in respect of which no additional duties of excise have been levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957, LVIII of 1957

as if that Act had not been passed.

Power of State Government to specify commodities taxable under this Act

[3]**25.** If the State Government is at any time of opinion that it would be in the public interest that any commodity which is liable to taxation under the Bengal Finance (Sales Tax) Act, 1941, should be taxed under this Act, it may, by notification in Ben. Act VI of 1941

[1]Section 23 was substituted for the original section by s. 9 of the West Bengal Sales Tax (Amendment) Act, 1958 (West Ben. Act III of 1958).

[2]Section 24A was inserted by s. 10, *ibid.*

[3]Section 25 was substituted for the original section by s. 11, of the West Bengal Sales Tax (Amendment) Act, 1958 (West Ben. Act III of 1958).

the *Official Gazette*, [1][specify such commodity and direct that with effect from such date as may be fixed in the notification], the Bengal Finance (Sales Tax) Act, 1941, shall cease to apply to such commodity and this Act shall apply to such commodity.

Exemption of certain classes of commodities upon specified terms and conditions

[2]**26.** If the State Government is at any time of opinion that it would be in the public interest so to do, it may, by notification in the *Official Gazette*, and from such date and subject to such terms and conditions as may be specified in such notification, exempt from the operation of this Act,—

(*i*) any notified commodity in respect of which duties of excise are leviable under sub-section (*1*) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;

LVIII of 1957

(*ii*) any stock of cigarettes to which section 24A applies.

[1]These words within square brackets were substituted for the words "specify such commodity; and on and from the date of such notification" by s. 4 of the West Bengal Sales Tax (Amendment) Act, 1963 (West Ben. Act XV of 1963).

[2]Section 26 was inserted by s. 12 of the West Bengal Sales Tax (Amendment) Act, 1958 (West Ben. Act III of 1958).

CHAPTER 16

Amendments made in the West Bengal Sales Tax Act, 1954 from time to time

The long title, preamble and different sections of the Act which have been amended, substituted, deleted or inserted, from time to time are shown in their original and amended forms.

[*As from the 28th January, 1954*]

Long Title

An Act to impose a tax on the sale of cigarettes and other commodities in West Bengal.

[*As from the 14th December, 1957*]

An Act to impose a tax on the sale of certain notified commodities in West Bengal.

[*As from the 28th January, 1954*]

Preamble

Whereas it is expedient to impose a tax on the sale of cigarettes and other commodities in West Bengal;

It is hereby enacted as follows:—

[*As from the 14th December, 1957*]

Whereas it is expedient to impose a tax on the sale of certain notified commodities in West Bengal;

It is hereby enacted as follows:—

[*As from the 28th January, 1954*]

Section 1

(*1*) This Act may be called the West Bengal Sales Tax Act, 1954.

(*2*) It extends to the whole of West Bengal.

(*3*) It shall come into force immediately on the West Bengal Cigarettes Taxation Ordinance, 1954, ceasing to operate.

[*As from the 28th January, 1954*]

Section 2

In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "cigarettes" include smoking mixtures ready for use in rolling cigarettes or for use in tobacco pipes, but do not include bidis;

(*b*) "dealer" means any person who sells cigarettes manufactured, made or processed by him in West Bengal,

or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal;

(*c*) "prescribed" means prescribed by rules made under this Act;

(*d*) "sale-price" used in relation to a dealer means the amount of the money consideration for the sale of cigarettes manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal, less any sum allowed as cash discount according to trade practice, but includes any sum charged for containers or other materials for the packing of cigarettes;

(*e*) "turnover" used in relation to any period means the aggregate of the sale-prices or parts of sale-prices receivable by a dealer or, if a dealer so elects, actually received by him, during such period after deducting—

(*i*) the amount, if any, refunded by him in respect of any cigarettes returned by purchasers within such period, and

(*ii*) two and three quarters *per centum* of the aggregate hereinbefore referred to, after deduction therefrom of the amount, if any, under sub-clause (*i*).

[*As from the 25th September, 1955*]

In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "cigarettes" include smoking mixtures ready for use in rolling cigarettes or for use in tobacco pipes, but do not include bidis;

(*b*) "dealer" means any person who sells cigarettes manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal *[and includes Government];

(*c*) "prescribed" means prescribed by rules made under this Act;

(*d*) "sale-price" used in relation to a dealer means the amount of the money consideration for the sale of cigarettes manufactured, made or processed by him in

*The words within square brackets were added with retrospective effect.

West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal, less any sum allowed as cash discount according to trade practice, but includes any sum charged for containers or other materials for the packing of cigarettes;

(*e*) "turnover" used in relation to any period means the aggregate of the sale-prices or parts of sale-prices receivable by a dealer or, if a dealer so elects, actually received by him, during such period after deducting—

(*i*) the amount, if any, refunded by him in respect of any cigarettes returned by purchasers within such period, and

(*ii*) two and three quarters *per centum* of the aggregate hereinbefore referred to, after deduction therefrom of the amount, if any, under sub-clause (*i*).

[*As from the 3rd August, 1957*]

In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "cigarettes" include smoking mixtures ready for use in rolling cigarettes or for use in tobacco pipes, but do not include bidis;

(*b*) "dealer" means any person who sells notified commodities manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal and includes Government;

Explanation.—Where notified commodities are brought into West Bengal from any place outside it, the person who takes delivery or on whose behalf delivery is taken shall be deemed to have brought them into West Bengal;

(*c*) "prescribed" means prescribed by rules made under this Act;

(*d*) "sale-price" used in relation to a dealer means the amount of the money consideration for the sale of cigarettes manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal, less any sum allowed as cash discount according to trade practice, but includes any sum charged for containers or other materials for the packing of cigarettes;

(*e*) "turnover" used in relation to any period means the aggregate of the sale-prices or parts of sale-prices receivable by a dealer or, if a dealer so elects, actually received by him, during such period after deducting—

(*i*) the amount, if any, refunded by him in respect of any cigarettes returned by purchasers within such period, and

(*ii*) two and three quarters *per centum* of the aggregate hereinbefore referred to, after deduction therefrom of the amount, if any, under sub-clause (*i*).

[*As from the 14th December, 1957*]

In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "notified commodity" means any commodity specified under section 25 of this Act, whether before or after the commencement of the West Bengal Sales Tax (Amendment) Ordinance, 1958;

(*b*) "dealer" means any person who sells notified commodities manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal and includes Government;

Explanation.—Where notified commodities are brought into West Bengal from any place outside it, the person who takes delivery or on whose behalf delivery is taken shall be deemed to have brought them into West Bengal;

(*c*) "prescribed" means prescribed by rules made under this Act;

(*d*) "sale-price" used in relation to a dealer means the amount of the money consideration for the sale of notified commodities manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal, less any sum allowed as cash discount according to trade practice, but includes any sum charged for containers or other materials for the packing of notified commodities;

(*e*) "turnover" used in relation to any period means the aggregate of the sale-prices or parts of sale-prices

receivable by a dealer or, if a dealer so elects, actually received by him, during such period after deducting—

(*i*) the amount, if any, refunded by him in respect of any notified commodities returned by purchasers within such period, and

(*ii*) two and three quarters *per centum* of the aggregate hereinbefore referred to, after deduction therefrom of the amount, if any, under sub-section (*i*).

[*As from the 10th May, 1963*]

In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "notified commodity" means any commodity specified under section 25 of this Act, whether before or after the commencement of the West Bengal Sales Tax (Amendment) Act, 1958;

(*b*) "dealer" means any person who sells notified commodities manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal and includes Government;

Explanation.—Where notified commodities are brought into West Bengal from any place outside it, the person who takes delivery or on whose behalf delivery is taken shall be deemed to have brought them into West Bengal;

(*c*) "prescribed" means prescribed by rules made under this Act;

(*d*) "sale-price" used in relation to a dealer means the amount of the money consideration for the sale of notified commodities manufactured, made or processed by him in West Bengal, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal, less any sum allowed as cash discount according to trade practice, but includes any sum charged for containers or other materials for the packing of notified commodities;

(*e*) "turnover" used in relation to any period means the aggregate of the sale-prices or parts of sale-prices receivable by a dealer or, if a dealer so elects, actually received by him, during such period after deducting—

(*i*) the amount, if any, refunded by him in respect of any notified commodities returned by purchasers within such period, and

(*ii*) such percentages of the sale-prices as may be fixed by the State Government by notification in the Official Gazette;

[*As from the 28th January, 1954*]

Section 3

(*1*) The State Government shall prescribe an authority (hereinafter referred to as the prescribed authority) for carrying out the purposes of this Act.

(*2*) The State Government or the prescribed authority may appoint persons to assist the prescribed authority.

(*3*) Any powers, duties or functions of the prescribed authority may be delegated to the persons appointed under sub-section (*2*) in accordance with such rules as may be prescribed.

[*As from the 28th January, 1954*]

Section 4

Every dealer shall pay a tax at the rate of three *per centum* of his turnover.

[*As from the 10th May, 1963*]

There shall be paid by every dealer a tax on his turnover, at such rate as the State Government may, by notification in the Official Gazette, fix in this behalf, and different rates may be fixed for different classes of notified commodities:

Provided that such rate or rates shall not, in respect of any commodity, exceed the rate that would have been payable under the Bengal Finance (Sales Tax) Act, 1941, if the commodity had not been notified under section 25 of this Act.

[*As from the 28th January, 1954*]

Section 5

(*1*) Every dealer shall get himself registered with the prescribed authority and shall possess a registration certificate.

(*2*) An application by a dealer for getting himself registered and for a registration certificate shall be made to the prescribed authority in such manner and within such time and shall be accompanied by such fee as may be prescribed.

(*3*) The prescribed authority shall register the applicant and issue to him a registration certificate in the prescribed form, if the prescribed authority is satisfied that the application is *bona fide* and is in order.

(*4*) The prescribed authority shall have power—

(*a*) to require any person who, he has reason to believe, is a dealer to get himself registered;

(*b*) for good or sufficient reasons to cancel, modify or amend any registration made and any registration certificate issued by him;

(*c*) for good or sufficient reasons, to demand from a dealer who has been registered or a person who has applied for registration under this section or a person who has been required to get himself registered under clause (*a*), reasonable security for proper payment of tax.

(*5*) No application for registration made under sub-section (*2*) shall be refused and no order under any of the clauses of sub-section (*4*) shall be made, unless the applicant, the person concerned, or the dealer has been given an opportunity of being heard.

[*As from the 28th January, 1954*]

Section 6 No person shall transport from any railway station, steamer station, air-port, post office, or any other place whether of similar nature or otherwise, notified in this behalf by the State Government, any consignment of cigarettes exceeding such quantities and except in accordance with such conditions as may be prescribed. Such conditions shall be made with a view to ensure that there is no evasion of the tax imposed by this Act.

[*As from the 14th December, 1957*]

No person shall transport from any railway station, steamer station, air-port, post office, or any other place whether of similar nature or otherwise, notified in this behalf by the State Government, any consignment of any notified commodity exceeding such quantities and except in accordance with such conditions as may be prescribed. Such conditions shall be made with a view to ensure that there is no evasion of the tax imposed by this Act.

[*As from the 28th January, 1954*]

Section 7 The prescribed authority or any other officer who may be authorised by the State Government in this behalf may, for the purpose of verifying whether cigarettes are being transported in contravention of the provisions of section 6, and subject to such restrictions as may be prescribed,—

(*i*) intercept and search any road vehicle, or rivercraft or any load carried by a person; and

(*ii*) seize any cigarettes which he has reason to believe are being transported in contravention of the provisions

of section 6, together with any container or other materials for the packing of cigarettes.

[*As from the 14th December, 1957*]

The prescribed authority or any other officer who may be authorised by the State Government in this behalf may, for the purpose of verifying whether notified commodities are being transported in contravention of the provisions of section 6, and subject to such restrictions as may be prescribed,—

(*i*) intercept and search any road vehicle, or rivercraft or any load carried by a person; and

(*ii*) seize any notified commodities which he has reason to believe are being transported in contravention of the provisions of section 6, together with any container or other materials for the packing of notified commodities.

[*As from the 28th January, 1954*]

Section 8 (*1*) Every dealer registered under this Act shall submit to the prescribed authority returns of turnover in such manner, for such periods and by such dates as may be prescribed.

(*2*) The dealer shall, before submitting any return of turnover referred to in sub-section (*1*), pay into a Government treasury or the Reserve Bank of India, the amount of tax due under this Act according to such return and furnish along with the return a receipt from such treasury or Bank showing payment of such amount.

[*As from the 28th January, 1954*]

Section 9 (*1*) If the prescribed authority is satisfied that the return of turnover submitted by a dealer is correct and complete, he may, without requiring the presence of the dealer or the production of evidence by him, determine the amount of tax due from the dealer.

(*2*) (*a*) If the prescribed authority is not satisfied with the return of turnover submitted by a dealer and requires the presence of the dealer or the production of evidence by him, he may serve on such a dealer a notice requiring him, on a date to be therein specified, to attend before him or to produce or to cause to be produced before him, any evidence in support of the return.

(*b*) On the day specified in the notice issued under clause (*a*) or as soon afterwards as may be, the prescribed authority, after hearing or examining such evidence as the dealer may produce and such other evidence as the prescribed authority

may require on specified points, shall, by an order in writing, assess and determine the tax payable by him.

(*3*) If,—

(*i*) a dealer fails to submit any return of turnover as required under sub-section (*1*) of section 8, or

(*ii*) a dealer fails to comply with all the terms of a notice issued under sub-section (*2*) of this section, or

(*iii*) upon information received, the prescribed authority is satisfied that a dealer who is liable to pay tax under this Act, has failed to get himself registered,

the prescribed authority shall, after giving the dealer an opportunity of being heard, make the assessment of the tax payable under this Act, in the prescribed manner to the best of his judgment and determine the sum payable by the dealer on the basis of such assessment. The said authority may in such cases and in cases where a dealer has failed to comply with the provisions of sub-section (*2*) of section 8, direct that the dealer shall in addition pay by way of penalty a sum not exceeding the amount of the tax assessed, if he is satisfied that the failure was unjustified or wilful.

(*4*) Any assessment made under this section shall be without prejudice to any prosecution instituted for an offence under this Act.

[*As from the 28th January, 1954*]

Section 10

(*1*) The amount of tax—

(*a*) payable, where the returns are furnished under sub-section (*1*) of section 8 without receipt showing full payment thereof, or

(*b*) assessed under section 9, less the sum, if any, already paid by the dealer,

shall, together with any penalty to be paid under sub-section (*3*) of section 9, be paid by the dealer into a Government treasury or the Reserve Bank of India by such date as may be specified in a notice issued by the prescribed authority for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the prescribed authority may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the tax payable and the penalty, if any, directed to be paid, by instalments.

(*2*) Any amount of tax or penalty which remains unpaid after the date specified in the said notice shall be recoverable as an arrear of land-revenue:

[*As from the 1st April, 1955*]

(*1*) The amount of tax—

(*a*) payable, where the returns are furnished under sub-section (*1*) of section 8 without receipt showing full payment thereof, or

(*b*) assessed under section 9, less the sum, if any, already paid by the dealer,

shall, together with any penalty to be paid under sub-section (*3*) of section 9, be paid by the dealer into a Government treasury or the Reserve Bank of India by such date as may be specified in a notice issued by the prescribed authority for this purpose and the date to be so specified shall be not less than thirty days from the date of service of such notice:

Provided that the prescribed authority may, in respect of any particular dealer and for reasons to be recorded in writing, extend the date of such payment or allow such dealer to pay the tax payable and the penalty, if any, directed to be paid, by instalments.

(*2*) Any amount of tax or penalty which remains unpaid after the date specified in the said notice shall be recoverable as an arrear of land-revenue:

Provided that when security for proper payment of tax has been furnished by the dealer in pursuance of a demand under clause (*c*) of sub-section (*4*) of section 5, the prescribed authority may realize any such amount of tax or penalty as aforesaid or any part thereof by ordering forfeiture of the whole or any part of such security.

[*Inserted on the 24th April, 1959, but shall be deemed always to have been inserted*]

Section 10A

Notwithstanding anything contained in any law for the time being in force, in respect of any business carried on under a trade name,—

(*1*) action may be taken under this Act in any matter connected with the purposes of this Act including the realisation of taxes or penalty, and proceedings for the recovery of any such taxes or penalty may be commenced or continued under any law against the person owning the business, and

(2) no action taken or proceedings commenced before the commencement of the West Bengal Tax Laws (Amendment) Act, 1959, shall be called in question merely on the ground that such action was taken or such proceedings were commenced in the trade name of the business.

[*As from the 28th January, 1954*]

Section 11

(1) The prescribed authority shall, in the prescribed manner, refund to a dealer applying in this behalf any amount of tax or penalty paid by such dealer in excess of the amount due from him under this Act, either by cash payment or, at the option of the dealer, by deduction of such excess from the amount of tax due in respect of other period:

Provided that no refund shall be made unless the claim for refund is made within twelve months from the date of the assessment of tax or the date of the imposition of penalty or within six months from the date of any order passed on appeal or review under section 12.

(2) Nothing in sub-section (1) shall be deemed to empower the prescribed authority to amend, vary or rescind any order passed on appeal or review under section 12 or to confer on a dealer any relief in addition to what he is entitled under the provisions of this Act.

[*As from the 28th January, 1954*]

Section 12

(1) Any person aggrieved by an order made under this Act or an order made under any rule made thereunder, including an order passed on review under sub-section (2), may appeal to such officer of Government as may be prescribed within thirty days from the date of such order:

Provided that no appeal against an order of assessment or penalty, if any, shall be entertained by the said authority unless he is satisfied that such amount of the tax as the appellant may admit to be due from him has been paid.

(2) Subject to such rules, as may be prescribed, any assessment made, tax determined, or order passed under this Act or the rules made thereunder may be reviewed within three months by the person passing it upon application or of his own motion:

Provided that—

(*i*) no review shall lie from an appeal under sub-section (1);

(*ii*) no review shall lie where an appeal has already been preferred under sub-section (1);

(*iii*) no order shall be passed on review, without giving any person who may be adversely affected, an opportunity of being heard.

[*As from the 28th January, 1954*]

Section 13

(*1*) Every dealer shall—

(*a*) keep true accounts of cigarettes manufactured, made or processed by him, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal, and of turnovers, and if the prescribed authority is satisfied that such accounts are not sufficiently clear and intelligible, he may require the dealer to keep accounts in such form as may be prescribed;

(*b*) furnish any information that may be required by the prescribed authority in order to enable him to carry out the purposes of this Act;

(*c*) make available for inspection by the prescribed authority any accounts, registers, vouchers or other documents relating to the manufacture, making, processing, import, sale, or purchase of cigarettes or matters connected therewith, as may be required by the prescribed authority.

(*2*) The prescribed authority may, in accordance with such rules as may be prescribed, enter and search any place where he has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers, vouchers or other documents referred to in clause (*c*) of sub-section (*1*) and, if necessary, inspect, seize or retain them for so long as may be necessary for examination or for the purpose of any prosecution.

[*As from the 14th December, 1957*]

(*1*) Every dealer shall—

(*a*) keep true accounts of notified commodities manufactured, made or processed by him, or brought by him into West Bengal from any place outside West Bengal for the purpose of sale in West Bengal, and of turnovers, and if the prescribed authority is satisfied that such accounts are not sufficiently clear and intelligible, he may require the dealer to keep accounts in such form as may be prescribed;

(*b*) furnish any information that may be required by the prescribed authority in order to enable him to carry out the purpose of this Act;

(*c*) make available for inspection by the prescribed authority any accounts, registers, vouchers or other documents relating to the manufacture, making, processing import, sale, or purchase of notified commodities or matters connected therewith, as may be required by the prescribed authority.

(*2*) The prescribed authority may, in accordance with such rules as may be prescribed, enter and search any place where he has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers, vouchers or other documents referred to in clause (*c*) of sub-section (*1*) and, if necessary, inspect, seize or retain them for so long as may be necessary for examination or for the purpose of any prosecution.

[*As from the 28th January, 1954*]

Section 14 If any dealer—

(*a*) sells or otherwise disposes of his business or any part of his business or any place of business or effects or comes to know of any other change in the ownership of the business, or

(*b*) discontinues his business or changes his place of business or opens a new place of business, or

(*c*) changes the name or nature of his business,

he shall within the prescribed time inform the prescribed authority accordingly; and if any such dealer dies, his legal representative shall in like manner inform the said authority.

[*As from the 28th January, 1954*]

Section 15 Where the ownership of the business of a dealer registered under this Act is transferred absolutely or transferred by way of lease and the transferee or the lessee carries on such business either in its old name or in some other name, the transferee or the lessee shall for all the purposes of this Act (except for liabilities under this Act already discharged by such dealer) be deemed to be and to have always been registered (in the case of a lease only for so long as the lease subsists) as if the registration certificate of such dealer had initially been granted to the transferee or the lessee.

[*As from the 28th January, 1954*]

Section 16 (*1*) Any person who—

(*a*) carries on business as a dealer, after the expiry of one month from the commencement of this Act without

getting himself registered or without possessing a registration certificate,

(*b*) contravenes the provisions of section 6,

(*c*) obstructs any person in the exercise of his powers under section 7 or sub-section (*2*) of section 13,

(*d*) fails to comply with the provisions of section 8, any of the clauses of sub-section (*1*) of section 13 or section 14,

(*e*) knowingly produces incorrect accounts, registers, vouchers or other documents or knowingly furnishes incorrect information,

shall be punishable with simple imprisonment which may extend to six months or with fine or both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence:

Provided that no prosecution for an offence enumerated hereinbefore in this section shall be instituted in respect of the same facts in respect of which a penalty has been imposed under sub-section (*3*) of section 9:

Provided further that for offences of contravention of section 6 the Court may, in addition to any fine imposed, order confiscation of anything seized under section 7.

(*2*) All offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

(*3*) No Court shall take cognizance of any offence under this Act or the rules made thereunder except on complaint made with the previous sanction of the prescribed authority.

[*As from the 1st April, 1955*]

(*1*) Any person who,—

(*a*) carries on business as a dealer, after the expiry of one month from the commencement of this Act without getting himself registered or without possessing a registration certificate,

(*aa*) carries on business as a dealer without furnishing the security demanded under clause (*c*) of sub-section (*4*) of section 5,

(*b*) contravenes the provisions of section 6,

(*c*) obstructs any person in the exercise of his powers under section 7 or sub-section (*2*) of section 13,

(*d*) fails to comply with the provisions of section 8, any of the clauses of sub-section (*1*) of section 13 or section 14,

(*e*) knowingly produces incorrect accounts, registers, vouchers or other documents or knowingly furnishes incorrect information,

shall be punishable with simple imprisonment which may extend to six months or with fine or both and when the offence is a continuing one, with a daily fine not exceeding fifty rupees during the period of the continuance of the offence:

Provided that no prosecution for an offence enumerated hereinbefore in this section shall be instituted in respect of the same facts in respect of which a penalty has been imposed under sub-section (*3*) of section 9:

Provided further that for offences of contravention of section 6 the Court may, in addition to any fine imposed, order confiscation of anything seized under section 7.

(*2*) All offences punishable under this Act or the rules made thereunder shall be cognizable and bailable.

(*3*) No Court shall take cognizance of any offence under this Act or the rules made thereunder except on complaint made with the previous sanction of the prescribed authority.

[*As from the 28th January, 1954*]

Section 17

(*1*) Subject to such conditions as may be prescribed, the prescribed authority may accept from any person accused of any offence punishable under this Act, by way of composition for such offence, payment of double the amount of tax payable or a sum of rupees two thousand, whichever is greater.

(*2*) If payment by way of composition is accepted under sub-section (*1*), no further proceedings shall be taken against the accused in respect of the offence compounded.

[*As from the 1st April, 1955*]

(*1*) Subject to such conditions as may be prescribed, the prescribed authority may accept from any person accused of any offence punishable under this Act, by way of composition for such offence, payment of a sum not exceeding double the amount of tax payable or a sum not exceeding two thousand rupees, whichever is greater.

(*2*) If payment by way of composition is accepted under sub-section (*1*), no further proceedings shall be taken against the accused in respect of the offence compounded.

[*As from the 28th January, 1954*]

Section 18 No suit, prosecution or other legal proceedings, shall lie against any public servant for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

[*As from the 28th January, 1954*]

Section 19 (*1*) All particulars contained in any return furnished, accounts, registers, vouchers or documents inspected or produced or information supplied, in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act other than proceedings before a Criminal Court, shall, save as provided in sub-section (*3*), be treated as confidential, and notwithstanding anything contained in the Indian Evidence Act, 1872, no Court shall, save as aforesaid, be entitled to require any servant of the Government to produce before it any such return, accounts, registers, vouchers, documents or information or record or any part thereof, or to give evidence before it in respect thereof.

(*2*) If, save as provided in sub-section (*3*), any servant of the Government discloses any of the particulars referred to in sub-section (*1*), he shall be punishable with imprisonment which may extend to six months, and shall also be liable to a fine.

(*3*) Nothing in this section shall apply to the disclosure—

(*a*) of any of the particulars referred to in sub-section (*1*) for the purpose of a prosecution under the Indian Penal Code in respect of any such return, accounts, registers, vouchers, documents, information or evidence, or for the purposes of a prosecution under this Act; or

(*b*) of such facts, to an officer of the Central Government, as may be necessary for the purpose of enabling that Government to levy or realise any tax imposed by it.

[*As from the 28th January, 1954*]

Section 20 The prescribed authority or such persons appointed to assist such authority under sub-section (*2*) of section 3 as may be prescribed under this section, shall, for the purposes of this Act, have the same powers as are vested in a Court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely :—

(*a*) enforcing the attendance of any person and examining him on oath or affirmation;

(*b*) compelling the production of documents; and

(*c*) issuing commissions for the examination of witnesses;

and any proceeding under this Act before the prescribed authority or any person appointed to assist such authority under sub-section (*2*) of section 3 shall be deemed to be a "judicial proceeding" within the meaning of sections 193 and 228 and for the purposes of section 196 of the Indian Penal Code.

[*As from the 28th January, 1954*]

Section 21 (*1*) The State Government may make rules for carrying out the purposes of this Act.

(*2*) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) anything required to be prescribed under this Act;

(*b*) delegation of any powers and duties of the prescribed authority to any person appointed under sub-section (*2*) of section 3;

(*c*) the procedure to be followed in appeals or reviews under section 12.

[*As from the 28th January, 1954*]

Section 22 Notwithstanding anything contained in this Act no tax shall be imposed on the sale or purchase of cigarettes—

(*i*) where such sale or purchase takes place in the course of inter-State trade or commerce;

(*ii*) where such sale or purchase takes place in the course of import of cigarettes into, or export of cigarettes out of, the territory of India.

[*As from the 14th December, 1957*]

(*Omitted*)

[*As from the 28th January, 1954*]

Section 23 Nothing in the Bengal Finance (Sales Tax) Act, 1941, shall apply to cigarettes:

Provided that—

(*i*) the said Act shall continue to apply in respect of cigarettes sold before the commencement of this Act and in respect of sales of such cigarettes subsequent to the commencement of this Act;

(*ii*) the price of goods sold to a dealer as defined in this Act for use by such dealer in manufacturing, making, or processing cigarettes shall be deducted in calculating the taxable turnover under section 5 of the said Act.

[*As from the 1st April, 1955*]

Nothing in the Bengal Finance (Sales Tax) Act, 1941, shall apply to cigarettes:

Provided that—

(*i*) the said Act shall continue to apply in respect of cigarettes sold before the commencement of this Act and in respect of sales of such cigarettes subsequent to the commencement of this Act;

(*ii*) the price of goods sold to a dealer as defined in this Act for use by such dealer in manufacturing, making, processing or packing cigarettes shall be deducted in calculating the taxable turnover under section 5 of the said Act.

[*As from the 14th December, 1957*]

Nothing in the Bengal Finance (Sales Tax) Act, 1941, shall apply to a notified commodity from the date on which the said commodity is or was notified under section 25:

Provided that—

(*i*) the said Act shall apply in respect of a notified commodity sold before the issue of such notification and in respect of re-sales of such notified commodity subsequent to the issue of such notification;

(*ii*) the price of goods sold to a dealer for use by such dealer for manufacturing, making, processing or packing notified commodities shall be deducted in calculating the taxable turnover under section 5 of the Bengal Finance (Sales Tax) Act, 1941.

[*As from the 28th January, 1954*]

Section 24 Any rules, appointment or registration made, any liability incurred, any tax assessed, determined or paid, any fee paid, any returns furnished, any proceedings commenced, any notification published, any action taken or anything whatsoever done under any provision of the West Bengal Cigarettes Taxation Ordinance, 1954, shall, on the said Ordinance ceasing to operate, be deemed to have been made, incurred, assessed, determined, paid, furnished, commenced, published, taken or done under the

corresponding provision of this Act as if this Act had commenced on the 28th day of January, 1954.

[*Inserted with effect from the 14th December, 1957*]

Section 24A

Notwithstanding anything contained in the West Bengal Sales Tax (Amendment) Act, 1958, this Act shall continue to apply to—

(*i*) cigarettes sold before the commencement of that Act, and

(*ii*) cigarettes in respect of which no additional duties of excise have been levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957,

as if that Act had not been passed.

[*As from the 28th January, 1954*]

Section 25

If the State Government is at any time of opinion that it would be in the public interest that any commodity (other than cigarettes) which is liable to taxation under the Bengal Finance (Sales Tax) Act, 1941, should be taxed under this Act, it may, by notification in the Official Gazette, specify such commodity; and on and from the date of such notification the Bengal Finance (Sales Tax) Act, 1941, shall cease to apply to such commodity and this Act shall apply to such commodity as if references to cigarettes in this Act were references to such commodity and as if this Act in its application to such commodity had come into force on such date.

[*As from the 14th December, 1957*]

If the State Government is at any time of opinion that it would be in the public interest that any commodity which is liable to taxation under the Bengal Finance (Sales Tax) Act, 1941, should be taxed under this Act, it may, by notification in the Official Gazette, specify such commodity; and on and from the date of such notification, the Bengal Finance (Sales Tax) Act, 1941, shall cease to apply to such commodity and this Act shall apply to such commmodity.

[*As from the 10th May, 1963*]

If the State Government is at any time of opinion that it would be in the public interest that any commodity which is liable to taxation under the Bengal Finance (Sales Tax) Act, 1941, should be taxed under this Act, it may, by notification in the Official Gazette, specify such commodity, and direct that with effect

from such date as may be fixed in the notification, the Bengal Finance (Sales Tax) Act, 1941, shall cease to apply to such commodity and this Act shall apply to such commodity.

[Inserted with effect from the 14th December, 1957]

Section 26 If the State Government is at any time of opinion that it would be in the public interest so to do, it may, by notification in the Official Gazette, and from such date and subject to such terms and conditions as may be specified in such notification, exempt from the operation of this Act,—

(*i*) any notified commodity in respect of which duties of excise are leviable under sub-section (*1*) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;

(*ii*) any stock of cigarettes to which section 24A applies.

CHAPTER 17

The West Bengal Sales Tax Rules, 1954

Finance Department

Taxation

NOTIFICATION

No. 1157-F.T.,—1st June, 1954.—In exercise of the power conferred by section 21 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), read with section 24 of the said Act, and in supersession of the West Bengal Cigarettes Taxation Rules, 1954, published under notification No. 248-F.T., dated the 9th February, 1954, in the *Calcutta Gazette, Extraordinary*, dated the 13th February, 1954, Part I, pages 179-206, the Governor is pleased to make the following rules, namely:—

THE WEST BENGAL SALES TAX RULES, 1954

1. (*1*) *Short Title*—These rules may be called the West Bengal Sales Tax Rules, 1954.

(*2*) *Definitions*—In these rules, unless there is anything repugnant in the subject or context,—

(*a*) "the Act" means the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

(*b*) "agent" means a person authorised by a dealer in writing, to appear on his behalf before the prescribed authority or any other person appointed under sub-section (*2*) of section 3 to assist the prescribed authority, as the case may be, being—

(*i*) a relative of the dealer, or

(*ii*) a person regularly employed by the dealer, or

(*iii*) a Barrister-at-Law, a Solicitor, an Advocate, an Attorney-at-Law, a Pleader or any other person entitled to plead or act in any Court of law in the Indian Union, or

(*iv*) a person who has been enrolled as a member of the Institute of Chartered Accountants of India, or has passed any accountancy examination recognised in this behalf by the State Government;

(*c*) "appropriate Commercial Tax Officer" in respect of any particular dealer means the Commercial Tax Officer within whose jurisdiction the dealer's place of business is situated or, if the dealer has more than one place of

business in West Bengal, the Commercial Tax Officer within whose jurisdiction the chief branch or head office in West Bengal of such business is situated;

(*d*) "appropriate Government Treasury" means—

(*i*) for a dealer registered in Calcutta, the Calcutta branch of the Reserve Bank of India;

(*ii*) for a dealer registered outside Calcutta having only one place of business, the Treasury or Sub-Treasury, as the case may be, of the subdivision where the dealer's place of business is situated; and

(*iii*) for a dealer registered outside Calcutta and having more than one place of business, the Treasury or Sub-Treasury, as the case may be, of the subdivision where the dealer's chief branch or head office is situated;

(*e*) "Calcutta" means the area described in Schedule I to the Calcutta Municipal Act, 1951 (West Bengal Act XXXIII of 1951), as deemed to have been amended by notification under section 594 of the said Act;

(*f*) "Collector" means, in respect of any particular area, the officer exercising in such area the functions of a Collector under the Revenue Recovery Act, 1890 (I of 1890);

(*g*) "notified commodity" means any commodity specified by notification in the *Calcutta Gazette* by the State Government under section 25;

(*h*) "return-period" means in relation to any particular dealer the period for which returns are to be furnished by such dealer under these rules;

(*i*) "section" means a section of the Act;

(*j*) "warehouse" means any enclosure, building or vessel in which a dealer keeps his stock of cigarettes or any notified commodity for sale.

2. (*1*) For carrying out the purposes of the Act, the State Government prescribes the Commissioner of Commercial Taxes referred to in sub-section (*1*) of section 3 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), as the prescribed authority.

(*2*) The persons referred to in clauses (*a*), (*b*), (*c*) and (*d*) of notification No. 1156-F.T., dated the 1st June, 1954, are designated and referred to respectively as—

(*a*) the Additional Commissioner,

(*b*) Assistant Commissioners,

(*c*) Commercial Tax Officers, and

(*d*) Inspectors,

for the purposes of these rules.

(*3*) The local limits of jurisdiction under the Act of the Additional Commissioner, Assistant Commissioners, Commercial Tax Officers and Inspectors shall be respectively the same as those of the persons referred to in clauses (*a*), (*b*), (*c*) and (*d*) for the purposes of the Bengal Sales Tax Rules, 1941.

3. For the purposes of these rules a Patrolman shall be subordinate to an Inspector, an Inspector shall be subordinate to a Commercial Tax Officer and a Commercial Tax Officer shall be subordinate to an Assistant Commissioner.

4. The prescribed authority may, by general or special order, delegate to an officer appointed under sub-section (*2*) of section 3 to assist him the powers described in column (3) of the table below in respect of the sections mentioned in the corresponding entries in column (2) of the said table; but he shall not delegate any such power to any officer below the rank specified in the corresponding entry in column (4) of that table:—

The Table

Serial No.	Section	Description of power	Designation of officer
(1)	(2)	(3)	(4)
1	2(*e*)	To grant permission to alter election.	Commercial Tax Officer
2	5	To register a dealer; to refuse to register a dealer; to cancel, modify or amend a certificate of registration; to require an unregistered dealer to be registered;	Ditto
		to demand reasonable security from any dealer for proper payment of tax; and all other powers conferred by section 5.	
3	7	To intercept and search any road vehicle or river-craft or any load carried by a person and to seize any cigarettes or any notified commodity which there are reasons to believe are being transported in contravention of the provisions of section 6 together with any container or other materials for the packing of cigarettes, or of the notified commodity.	Patrolman
4*	9	To make an assessment of tax, or to impose a penalty and to exercise all other powers under section 9.	Commercial Tax Officer
4A**	10	To fix the date for payment of tax or penalty or to extend the date for payment of such tax or penalty or to allow payment of such tax or penalty by instalments and to exercise all other powers under section 10.	Ditto
5	11	To sanction refund of excess tax.	Ditto
6	13	To require a dealer to keep prescribed accounts.	Assistant Commissioner
7	13	To require production of the accounts, registers or documents of a dealer and to require him to furnish any information referred to in clause (*b*) of sub-section (*1*) of section 13;	
		to inspect the accounts, registers or documents of a dealer;	
		to enter and search any place of business or any other place where the prescribed authority has reasons to believe that the dealer keeps, or for the time being is keeping, any accounts, registers, vouchers or other documents;	Inspector
		to seize any accounts, registers, or documents of any dealer and to exercise all powers under sub-section (*2*) of section 13.	
8	17	To compound offences and to determine and to accept composition money.	Commercial Tax Officer

*Amended by Finance Department (Taxation Branch) notification No. 2258-F.T., dated the 3rd September, 1957.

**Inserted by Finance Department (Taxation Branch) notification No. 2258-F.T., dated the 3rd September, 1957

5. An application for registration under section 5—

(*i*) shall be made in form IA by a dealer having only one place of business in West Bengal and in form IB by a dealer having more than one place of business in West Bengal;

(*ii*) shall be signed, in the case of a proprietary business, by the proprietor; or in the case of a firm, by one of its partners; or in the case of a business owned by a Hindu undivided family, by the "karta" of the family; or in the case of a company incorporated under the Indian Companies Act, 1913 (VII of 1913), by a director, managing agent or principal officer thereof; or in the case of any other association of persons, by the principal officer managing the business; and

(*iii*) shall be verified in the manner provided in the said form IA or form IB.

6. In the application form referred to in rule 5 a dealer shall state *inter alia*—

(*i*) the nature of his business in broad but sufficiently clear terms and mention whether he manufactures, processes or imports cigarettes or any notified commodity; or if he carries out more than one of these functions he shall state precisely the combination of the functions carried out;

(*ii*) whether he imports any cigarettes or any notified commodity from outside the State but within the territory of India or from outside the territory of India or from both sources;

(*iii*) whether he secures by purchase any supplies of cigarettes or any notified commodity from places within West Bengal;

(*iv*) the language in which he keeps his accounts;

(*v*) where the applicant is not a company incorporated under the Indian Companies Act 1913 or under any other law, the name and address of the proprietor of the business or the names and addresses of the partners of the firm or the names and addresses of the persons having any interest in the business (as in the case of a Hindu undivided family business) together with age, father's name and permanent home address of each such proprietor, partner or other person;

(*vi*) particulars of the municipal trade licence, if any;

(*vii*) particulars of every other business, if any, in West Bengal or elsewhere in India outside West Bengal in which the proprietor, the partners or other persons, as the case may be, as mentioned in clause (*v*), has or have any interest;

(*viii*) particulars of any registration certificates issued by the Registrar of Joint Stock Companies, West Bengal, or by any other registering authority in India in respect of such business;

(*ix*) whether the dealer is a member of any Chamber of Commerce or any Trade Association; and, if so, the name of such Chamber or Association; and

(*x*) the year followed by the dealer in maintaining his accounts.

7. When the prescribed authority or where the powers in this behalf are delegated under sub-section (*3*) of section 3 to any officer, such officer, after making such enquiry as he considers necessary, is satisfied that the applicant has correctly given all the necessary information and that the application is *bona fide* and in order, he shall register the dealer and shall issue a certificate of registration as provided in rule 8.

8. The registration certificate shall be issued in form IIA or form IIB, as the case may be, and shall specify the following, amongst other particulars, namely:—

(*a*) the location of the business and of any branch of the business;

(*b*) the nature of the business; and

(*c*) the periods for which and the dates by which returns are to be furnished.

9. So far as may be consistent with the Act and the rules framed thereunder, the particulars referred to in rule 8 shall be described in the registration certificate in the same terms as are used by the dealer in his application form. The registration certificate shall be in form IIA or form IIB according as the dealer has one place of business or more than one place of business in West Bengal.

10. Any dealer may obtain from the appropriate Commercial Tax Officer, on payment of a fee of rupees two, a duplicate copy of any registration certificate which has been issued to him and which may have been lost, destroyed or defaced.

11. The prescribed authority or, where the powers in this behalf are delegated under sub-section (*3*) of section 3 to any officer, such officer shall furnish the dealer with a copy of the registration certificate for every additional place of business enumerated therein. The certificate shall be kept at the place of business or the additional place of business to which it relates.

12. For the purpose of section 14 the required information shall be furnished within 14 days from the date of occurrence of the event regarding which information is to be supplied under the said section.

13. The prescribed authority or, where the powers in this behalf are delegated under sub-section (*3*) of section 3 to any officer, such officer may, for good and sufficient reasons to be recorded in writing, cancel, modify or amend any registration effected and any registration certificate issued, after giving the dealer an opportunity of being heard.

*14. (*i*) No person, other than a registered dealer, shall transport from any railway station, steamer station, post office or air-port in West Bengal notified under section 6, any consignment of cigarettes or of any notified commodity despatched from any place outside West Bengal, provided that this restriction shall not apply where the consignment does not exceed—

(*a*) in the case of cigarettes, 200 sticks in number or 4 oz. in weight; and

(*b*) in the case of a notified commodity, such quantity as may be specified by the State Government by notification in the *Calcutta Gazette.*

*Amended by Finance Department corrigendum in notification No. 1312-F.T., dated the 22nd June, 1954.

(*ii*) A registered dealer shall, before transporting from any railway station, steamer station, post office or air-port in West Bengal notified under section 6 any consignment of cigarettes or any notified commodity, as the case may be, despatched from any place outside West Bengal, produce for countersignature before the appropriate Commercial Tax Officer [1][or Inspector] the railway receipt, bill of lading, or other document required for the purpose of obtaining delivery of such consignment from the public carrier. He shall also make a written declaration in form IV in duplicate, duly signed, to the appropriate Commercial Tax Officer [1][or Inspector] and shall furnish therein the following particulars, namely:—

(*a*) the description, quantity and value of the cigarettes or the notified commodity to be so transported;

(*b*) the place from which the cigarettes or the notified commodity is being despatched;

(*c*) the manufacturers or dealers from whom such cigarettes or notified commodity are being purchased;

(*d*) the name, address and registration certificate number of the dealer transporting the cigarettes or notified commodity.

(*iii*) The appropriate Commercial Tax Officer [1][or Inspector] shall thereupon countersign the railway receipt, bill of lading, or other document, and shall seal it with his official seal. Both copies of the declaration made by the dealer shall be endorsed with the number of the railway receipt, bill of lading, or other document, as the case may be, and the date of counter-signature of the aforesaid document, and they shall be signed by the Commercial Tax Officer [1][or Inspector] and sealed with his official seal; one copy of the declaration shall thereupon be returned to the dealer, and the other copy retained by the Commercial Tax Officer [1][or Inspector].

(*iv*) A breach of sub-rule (*i*) or sub-rule (*ii*) shall be punishable with a fine not exceeding five hundred rupees.

[2]14A. Nothing in rule 14 or rule 15 shall apply to duly accredited diplomatic personnel attached to a foreign Consulate or other diplomatic office transporting a consignment of cigarettes or any notified commodity from any railway station, steamer station, post office or air-port or across or beyond the area of a check-post in West Bengal notified under section 6 of the said Act, where such consignment is brought into West Bengal for personal use of such personnel or for official purpose and is certified as such by an authorised representative of the Consulate or other diplomatic office.

[3]14B. Nothing in rule 14 or rule 15 shall apply to the Regional Offices of the following organisations and specialised agencies of the United Nations in West Bengal,

[1]Inserted by Finance Department (Taxation Branch) notification No. 2348-F.T., dated the 26th October, 1956.

[2]Inserted by Finance Department (Taxation Branch) notification No. 2032-F.T., dated the 8th August, 1957.

[3]Inserted by West Bengal Govt., Finance Department notification No. 3341-F.T., dated the 2nd September, 1964.

transporting consignment of any of the notified commodities from any railway station, steamer station, post office or air-port or across or beyond the area of a check-post in West Bengal notified under section 6, where such consignment is brought into West Bengal for personal use of the personnel of such organisations or agencies or for official purpose or for donation intended for the use of Government approved projects, and is certified as such by an authorised representative of such organisations or agencies, namely:—

(*a*) The World Health Organisation;

(*b*) The United Nations Information Centre;

(*c*) The United Nations Office for Population Studies;

(*d*) The United Nations Technical Assistance Board;

(*e*) The United Nations Military Observers Group in India and Pakistan;

(*f*) The International Labour Office;

(*g*) The United Nations Food and Agriculture Organisation;

(*h*) The United Nations Educational, Scientific and Cultural Organisation;

(*i*) The United Nations International Children's Emergency Fund (now known as United Nations Children's Fund).

[1]14C. Nothing in rule 14 or rule 15 shall apply to Khadi and Village Industries Commission transporting consignment of any notified commodity from any railway station, steamer station, post office or air-port or across or beyond the area of a check-post in West Bengal notified under section 6, where such consignment is brought into West Bengal neither for re-sale nor for use in the manufacture in West Bengal of goods for sale but for onward transmission to other States, and is certified as such by either the Director or the Honorary Advisor of the Cottage Match Industry under the Khadi and Village Industries Commission.

15. (*i*) The State Government may set up check-posts at various places for the purpose of regulating road transport and river or canal transport, and may define the boundaries of these check-posts, notify under section 6 the area of the check-posts included within such boundaries and demarcate such boundaries by means of barriers, or otherwise.

(*ii*) No person shall transport across or beyond the notified area of a check-post any consignment of cigarettes or of a notified commodity exceeding the quantity specified in sub-rule (*i*) of rule 14 by any road vehicle, or by river-craft or other vessel or by any other means except in accordance with the following conditions, namely:—

(*a*) Every such consignment shall be transported by or on behalf of a registered dealer.

(*b*) The registered dealer who transports, or on whose behalf any such consignment is being transported, shall make an application in form IV in triplicate to the appropriate Commercial Tax Officer [1][or Inspector] for a permit giving the particulars detailed in rule 14, sub-rule (*ii*), clauses (*a*) to (*d*). The appropriate Commercial Tax Officer [1][or Inspector], if he is satisfied

[1]Inserted by West Bengal Govt., Finance Department, notification No. 1458-F.T., dated the 23rd April, 1965.

with regard to the *bona fides* of the application, shall issue a permit in form IVA in triplicate, two copies of which shall be made over to the applicant, the third copy being retained as an office copy.

(*c*) Any person transporting any such consignment of cigarettes or of a notified commodity across or beyond the notified area of a check-post shall produce the copies of the permit in respect of that consignment before the officer-in-charge of the check-post, and the said officer shall only allow the movement of such quantities of cigarettes or of the notified commodity mentioned in the aforesaid permit and conforming to the description given therein. He shall retain one copy of the permit and return the second copy on which he shall endorse the date on which the consignment was transported and shall sign, seal and date such endorsement.

(*iii*) A breach of sub-rule (*ii*) shall be punishable with fine not exceeding rupees five hundred.

16. Notwithstanding anything contained in rules 14 and 15 the prescribed authority may for good and sufficient reason authorise any person to transport any consignment of cigarettes or any notified commodity exceeding the quantity prescribed in rule 14 from any railway station, steamer station, post office or air-port in West Bengal notified under section 6, or across or beyond the area of a check-post.

17. The prescribed authority or any other officer authorised in this behalf by the State Government under section 7, may intercept and search any road vehicle, river-craft, or any load carried by a person and seize any cigarettes or notified commodities which he has reason to believe are being transported in contravention of the provisions of section 6 together with any container or other material for the packing of cigarettes or the notified commodities.

18. (*i*) All records as required under clause (*a*) of sub-section (*1*) of section 13 shall be kept at the place of business of the dealer during business hours and shall be open to inspection by the prescribed authority or, where the powers in this behalf are delegated under sub-section (*3*) of section 3 to any officer, such officer during such hours, and shall be preserved for a period of not less than 5 years from the expiry of the year to which they relate:

Provided that if such records are lost, damaged or destroyed for causes beyond the control of the dealer, the dealer shall inform the appropriate Commercial Tax Officer within 15 days of such loss, damage or destruction.

(*ii*) A breach of sub-rule (*i*) shall be punishable with fine not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence.

19. If the prescribed authority or, where powers in this behalf are delegated under sub-section (*3*) of section 3 to any officer, such officer seizes any books of accounts, registers or documents under sub-section (*2*) of section 13, he shall prepare a search-list and this list shall be signed by the dealer, or by some other witness. No such officer shall retain such books for more than one month without the sanction of the prescribed authority.

20. Every dealer who elects that in his case "turnover" in relation to any period shall mean the aggregate of the sale-prices actually received by him during such period after deducting the amount, if any, refunded by the dealer in respect of any goods returned by the purchaser within such period, shall within two months of the commencement of the Act or within one month of the commencement of his business, whichever is later, communicate in writing such election to the appropriate Commercial Tax Officer:

Provided that the election as aforesaid once made shall not be altered except with the permission of the appropriate Commercial Tax Officer and on such terms and conditions as he may think fit to impose.

21. Every dealer shall furnish returns in form III or form IIIA, as the case may be, monthly within 15 days from the expiry of each month according to his accounting year:

Provided that the Assistant Commissioner may, for reasons to be recorded in writing, fix quarterly return periods for any dealer, in which case such dealer shall furnish returns quarterly within 30 days from the end of each quarter according to his accounting year.

22. All returns required to be furnished under the Act and the rules made thereunder shall be signed in the manner laid down in sub-rule (*ii*) of rule 5 and shall be verified in the manner prescribed in form III or form IIIA, as the case may be.

23. If the assessing authority decides to proceed under sub-section (*2*) of section 9 he shall issue a notice in form V, fixing a date of hearing not less than 10 days after the date of issue of the said notice.

Explanation—In this rule and in rules 24, 25, 26 and 32, "assessing authority" means the prescribed authority or, where the powers conferred by section 9 on the prescribed authority are delegated under sub-section (*3*) of section 3 to any officer, such officer.

24. When it appears to the assessing authority to be necessary to make an assessment under sub-section (*3*) of section 9, he shall serve a notice in form VI upon the dealer fixing a day ordinarily not less than 10 days after the date of issue of the said notice, informing him that he is being given an opportunity of being heard on the day so fixed. On the aforesaid day, or as soon thereafter as may be, the assessing authority shall assess and determine to the best of his judgment the tax payable by the dealer, whether or not any representation has been made by the dealer on the specified day. In assessing and determining the tax payable, the assessing authority shall record his reasons for so doing.

25. For the purpose of section 10, the assessing authority shall serve a notice in form VII upon a dealer specifying a date not less than 30 days after the service of the notice on which payment shall be made and he shall also fix a date on which the dealer shall produce the receipted challan in proof of such payment.

26. Subject to the provisions of rule 40, if on the date fixed under rule 24, the defaulting dealer has not paid the sum assessed, the assessing authority shall apply

to the Collector of the area in which the dealer's office or head office, as the case may be, is located, for recovery as an arrear of land revenue of the whole amount of tax and penalty remaining unpaid, and such tax or penalty shall be payable to the Collector.

27. A dealer who desires to deduct from his gross turnover any amount on account of sales of cigarettes or of a notified commodity on the ground that such sales have taken place in the course of inter-State trade or commerce, or in the course of export out of the territory of India, may be required by a notice in writing to furnish the following particulars in respect of such sales, namely:—

(*i*) If the cigarettes or the notified commodity is sent by railway or steamer or by an air transport company,—

(*a*) the names of the despatching and receiving railway or steamer stations, or the air-booking offices, or sea-ports;

(*b*) the number of the railway receipt or bill of lading or air consignment note, and invoice number with date;

(*c*) the names of the consignor and consignee; and

(*d*) the description and quantity or weight of the cigarettes or the notified commodity consigned, with their value.

(*ii*) If the cigarettes or the notified commodity is sent by a motor transport undertaking, the copy of the receipt granted by such transport undertakings specifying the following particulars and signed by a responsible officer of such transport undertaking, namely:—

(*a*) the names and addresses of the consignor and consignee; and

(*b*) the description and quantity of goods.

*27A. A dealer registered under the Bengal Finance (Sales Tax) Act, 1941, who wishes to deduct from his gross turnover any amount on account of sale of goods to a dealer registered under the West Bengal Sales Tax Act, 1954, on the ground that he is entitled to make such deduction under clause (*ii*) of the proviso to section 23 of the West Bengal Sales Tax Act, 1954, shall produce in respect of such a sale a declaration in form X by the purchasing dealer or by such responsible officer as may be authorised in this behalf by the purchasing dealer that the goods in question are required for use by the purchasing dealer in manufacturing, making, packing or processing cigarettes or other notified commodity.

28. Notwithstanding anything contained in rule 27, the Commercial Tax Officer may require a dealer to produce such other reasonable evidence as he may think fit in support of a claim referred to in the said rule.

29. (*1*) An application for refund of excess tax paid shall be made to the prescribed authority or, where the powers conferred by section 9 on the prescribed authority are delegated under sub-section (*3*) of section 3 to any officer, to such officer and shall clearly specify the ground or grounds upon which the refund is claimed.

*Inserted by West Bengal Government, Finance Department, notification No. 308-F.T., dated 14th February, 1956.

(2) When the prescribed authority or such officer, as the case may be, is satisfied that a refund is due, he shall record an order sanctioning the refund and communicate it to the applicant:

Provided that if the amount to be refunded exceeds rupees five hundred, no order sanctioning the refund shall be made by a Commercial Tax Officer without obtaining the prior sanction of the appropriate Assistant Commissioner in respect thereof.

30. When an order for refund has been made under rule 29, the Commercial Tax Officer shall, if the dealer desires payment in cash, issue a refund cash payment order and shall make it over to the dealer for encashment in the Calcutta branch of the Reserve Bank of India or the appropriate Government Treasury.

31. If the dealer desires payment by adjustment against any amount subsequently payable by him, the Commercial Tax Officer shall issue a refund adjustment order authorising the dealer to deduct the sum to be refunded from the amount payable in respect of the next return-period or any other subsequent return-period following the sanction of the refund.

32. In support of any claim for deduction according to rule 31, the dealer shall attach the refund adjustment order to the next return in form III or form IIIA to be furnished by him or to the next receipted challan furnished under section 8.

After allowing such deduction the assessing authority shall cause the refund adjustment order to be cancelled.

33. An appeal against an order passed by a Commercial Tax Officer shall lie to the Assistant Commissioner, and an appeal against an order passed by an Assistant Commissioner, shall lie to the Additional Commissioner or to the prescribed authority as the prescribed authority may direct. An appeal against an order passed by the Additional Commissioner, or the prescribed authority shall lie to the Board of Revenue.

34. A Memorandum of Appeal shall be in duplicate and may be presented to the appellate authority by the appellant or by an agent duly authorised by him or may be sent to the appellate authority by registered post.

35. The Memorandum of Appeal—

(1) shall contain the following particulars, namely:—

(a) the date of the order appealed against;

(b) the name and designation of the officer who passed the said order;

(c) the grounds of appeal briefly and clearly set out;

(d) the date of the receipt of the notice issued under section 10 in respect of the assessment appealed against;

(e) the amount of tax admitted to be due from the appellant;

(2) sh all be accompanied by a certified copy of the order appealed against;

(3) shall bear the following endorsements by the appellant or by an agent authorised in writing in this behalf by the appellant, namely:—

(a) that such amount of tax as the appellant admits to be due from him has been paid; and

(*b*) that to the best of his knowledge and belief the facts set out in the Memorandum are true;

(*4*) shall be signed by the appellant or by an agent authorised in writing in this behalf by the appellant and shall be accompanied by a fee as provided in rule 44;

(*5*) shall as far as possible be in form VIII:

Provided that—

(*i*) the original copy of the Memorandum of Appeal shall after being verified in the manner indicated therein be signed by the dealer or by his authorised agent in this behalf;

(*ii*) in the case of an appeal against an order, other than an order of assessment, the particulars required in sub-clauses (*d*) and (*e*) of clause (*1*) and sub-clause (*a*) of clause (*3*) need not be furnished

36. If the appellant fails to comply with the requirements either of clause (*3*) or clause (*4*) of rule 35, the appeal shall be summarily rejected, and it may, in the discretion of the appellate authority, be so rejected if he fails to comply with the requirements of clause (*1*) or clause (*2*) or clause (*5*) of that rule.

37. If the appellate authority does not reject the appeal summarily it shall fix a date for hearing of the appellant or his agent.

38. A petition of review under sub-section (*2*) of section 12 shall also be filed in form VIII, and shall be accompanied by a fee as prescribed in rule 44.

39. The appellate authority may, before finally disposing of the matter, make such enquiry or cause such enquiry to be made by such officer as it may think fit.

40. Pending the final decision of an appeal or application for review, the recovery of tax and penalty, assessed under the Act and not admitted by the assessee to be due from him, shall be stayed, if so directed by the appellate or reviewing authority but not otherwise, and on such terms or conditions as may be specified in the direction.

41. When the prescribed authority or any officer passes an order upon a petition of appeal or review, or reviews an order under sub-section (*2*) of section 12 on his own motion, he shall record his reasons in writing for doing so.

42. A copy of any order passed upon any appeal shall be sent to the officer whose order forms the subject-matter of the appeal proceedings.

43. (*1*) Any notice issued under the provisions of the Act or rules made thereunder may be served by any of the following methods, namely:—

(*i*) personally upon the addressee, if present;

(*ii*) by messenger;

(*iii*) by registered post:

Provided that if an attempt has been made to serve a notice by any one of the above mentioned methods and the authority issuing the notice is satisfied that the dealer is avoiding service or that for any other reason the notice is not likely to be

served by any of the above mentioned methods the said authority shall, after recording his reasons for doing so, cause such notice to be served by affixing a copy thereof in some conspicuous place in his office and also upon some conspicuous part of the last notified place of business of the dealer, and a notice so served shall be deemed to have been duly served.

(*2*) When the notice is served by registered post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such a letter in transit unless the contrary is proved.

44. The following fees shall be payable, namely:

(*1*) Upon a Memorandum of Appeal against, or upon an application for review of, an order of assessment—5 *per cent.* of the amount of tax and penalty in dispute, calculated to the nearest rupee, subject to a minimum of one rupee and a maximum of one hundred rupees.

(*2*) Upon a Memorandum of Appeal against an order when presented to the Board of Revenue—fifty rupees.

(*3*) Upon a Memorandum of Appeal against any order other than an order of assessment when presented to the prescribed authority or an Assistant Commissioner—twenty-five rupees.

(*4*) Upon an application for review of any order other than an order of assessment—twenty-five rupees.

(*5*) Upon any other Miscellaneous application or petition for relief—one rupee.

Explanation—(*1*) In this rule—

(*a*) "an order of assessment" means an order of assessment of tax or penalty under section 9 of the Act.

(*b*) "Amount of tax and penalty in dispute" means the difference between the amount of tax and penalty, if any, demanded and the amount admitted by the party to be payable.

(*2*) No fee shall be payable in respect of any petition written or verbally made in reply to a notice in form V or form VI under section 9 or in respect of any application which asks only for information and which does not seek any specific relief.

(*3*) All fees payable under the Act or the rules made thereunder shall be paid in court-fee stamps.

45. (*1*) The prescribed authority or, where powers are delegated in this behalf under sub-section (*3*) of section 3 to any officer, such officer shall, when he agrees to compound an offence, in terms of section 17, issue an order in form IX directing the officer-in-charge of the appropriate Government Treasury to receive the sum specified in the order and shall make over the order to the dealer concerned for presentation at such Treasury and shall fix a date for production of the receipted challan showing payment of the above sum.

(*2*) The dealer shall present the order together with the challan in quadruplicate to the officer-in-charge of such Government Treasury when the payment is made.

(*3*) The officer-in-charge of the Treasury shall receive the sum specified in the order in form IX and shall issue to the dealer named therein the receipted challans in duplicate in proof of payment.

(*4*) An offence shall not be deemed to have been compounded until the full amount specified in an order under sub-rule (*1*) concerning such offence has been duly paid and an order is made by the officer referred to in sub-rule (*1*) to the effect that the offence has been compounded.

46. The Additional Commissioner, all Assistant Commissioners, and all Commercial Tax Officers, appointed under sub-section (*2*) of section 3 to assist the prescribed authority, shall have under the provisions of section 20, the same powers as are vested in a Court under the Code of Civil Procedure, 1908 (Act V of 1908) when trying a suit in respect of the following matters, namely:—

(*a*) enforcing the attendance of any person and examining him on oath or affirmations,

(*b*) compelling the production of documents, and

(*c*) issuing commissions for the examination of witnesses.

THE WEST BENGAL SALES TAX RULES, 1954

FORM IA

Application for Registration under Section 5 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954)

[*For dealers with only one place of business in West Bengal*]

(*See* Rule 5)

To

The Prescribed Authority.....

.....

I,....., son of.....
....., on behalf of the dealer carrying on the business under the name and style.....
situated at....., Corporation Ward No.....(for Calcutta only), hereby apply on behalf of the said business for a certificate of registration under the West Bengal Sales Tax Act, 1954.

The municipal trade licence number of the business is.....
and the said licence was first issued on.....and the date of its last renewal is.....

The excise licence number of the business is.....and the said licence was first issued on.....and the date of its last renewal is.....

The proprietor or any partner of, or any other person having an interest in, the business has interest in no other business anywhere in India/has interest in the following other business in India:—

Name of the proprietor, partner or other person	Names and particulars of the business	Addresses of the places of business

The business in respect of which this application is made has been registered with the Registrar of Joint Stock Companies, West Bengal (if registered in any other State, name of such State), on.....

We are members of.....(here insert the name of the Chamber of Commerce or Trade Association of which the dealer is a member).

We keep our accounts in the.....language.

The name and address of the proprietor/partner of the business/all persons having any interest in the business together with their age, father's name, etc., are shown in the statement on the reverse [to be filled in if the applicant is not a company incorporated under the Indian Companies Act, 1913 (VII of 1913) or under any other law].

Serial No.	Name in full	Father's/ husband's name	Age	Extent of interest in the business	Present address	Permanent address	Signature	Signature and address of witness attesting signature in column 8
1	2	3	4	5	6	7	8	9
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
etc.								

Our business was first started on.....

We observe the.....[1]calendar and for purposes of accounts our year runs from the (English date)[2].....

.....day of.....(Indian date)[2].....

.....day of.....

to the.....day of.....

We manufacture/process.....for sale.

We import/intend to import for sale.....from places outside Indian Union and/or outside West Bengal, but within Indian Union.

We do/do not secure by purchase supplies of..... from places within West Bengal, for resale.

Location of factory (if any).....

Location of warehouses (if any).....

The above statements are true to the best of my knowledge and belief.

Name of the dealer in full.....

Signature .....

Designation .....

Date.....

[1]Enter here English, Bengali, Fasli, Hijra or Marwari.

[2]In filling up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of the English calendar.

Strike out portion or paragraph whichever is not applicable.

The application shall be signed in the manner prescribed in rule 5(ii).

THE WEST BENGAL SALES TAX RULES, 1954

FORM IB

Application for Registration under Section 5 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954)

[*For dealers having more than one place of business in West Bengal*]

(*See* Rule 5)

To

The Prescribed Authority.....

I, ..., son of.....
....., on behalf of the dealer carrying on business under the name and style.....whose head office in West Bengal is situated at.....
in Corporation Ward No.....(for Calcutta only), hereby apply on behalf of the said business for a certificate of registration under the West Bengal Sales Tax Act, 1954.

The municipal trade licence number of the business is.....
and the said licence was first issued on.....
and the date of its last renewal is.....

The excise licence number of the business is.....
and the said licence was first issued on.....and the date of its last renewal is.....

The proprietor or any partner of, or any other person having an interest in, the business has interest in no other business anywhere in India/has interest in the following other business in India:—

Name of the proprietor, partner or other person	Names and particulars of the business	Addresses of the places of business

The business in respect of which this application is made has been registered with the Registrar of Joint Stock Companies, West Bengal (if registered in any other State, name of such State), on.....
.....

We are members of.....
(here insert the name of the Chamber of Commerce or Trade Association of which the dealer is a member).

We keep our accounts in the.....language.

The name and address of the proprietor/partners of the business/all persons having any interest in the business together with their age, father's name, etc., are shown in the statement on the reverse [to be filled in if the applicant is not a company incorporated under the Indian Companies Act, 1913 (VII of 1913), or under any other law].

Serial No.	Name in full	Father's/ husband's name	Age	Extent of interest in the business	Present address	Permanent address	Signature	Signature and address of witness attesting signature in column 8
1	2	3	4	5	6	7	8	9

Our business was first started on.....

We observe the.....[1]calendar and for purposes of accounts our year runs from the (English date)[2].....
.....day of.....(Indian date)[2].....
.....day of.....to the.....
day of.....

We manufacture/process.....for sale.

We import/intend to import for sale.....from places outside Indian Union and/or outside West Bengal, but within Indian Union.

We do/do not secure by purchase supplies of.....from places within West Bengal for resale.

Location of factory (if any).....

Location of warehouse (if any).....

Complete list of additional places of business of the applicant—

The above statements are true to the best of my knowledge and belief.

Name of the dealer in full.....

Signature .....

Designation .....

Date.....

[1]Enter here English, Bengali, Fasli, Hijra or Marwari.

[2]In filling up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of the English calendar.

Strike out portion or paragraph whichever is not applicable.

The application shall be signed in the manner prescribed in rule 5(*ii*).

THE WEST BENGAL SALES TAX RULES, 1954

FORM IIA

Certificate of Registration for Dealer having only one place of business in West Bengal

(*See* Rule 8)

No.....

This is to certify that the business under the name and style of..... .....whose place of business is situated at..... .....has been registered as a dealer under the West Bengal Sales Tax Act, 1954. The business consists of—

*manufacturing/processing.....

*importing.....from.....

*and of securing by purchase supplies of.....from places within West Bengal.

The dealer's year runs from the.....day of..... .....to the.....day of.....and returns in Form III/IIIA are to be furnished by the dealer monthly/quarterly, within 15/30 days from the end of the month/quarter according to the dealer's accounting year.

The dealer has a factory at.....

The dealer keeps warehouses at—

(1)

(2)

(3)

(Seal) Signed.....
Prescribed Authority

Date.....

*Strike out whichever is not applicable.

THE WEST BENGAL SALES TAX RULES, 1954

FORM IIB

Certificate of Registration for Dealer having more than one place of business in West Bengal

(*See* rule 8)

No.....

This is to certify that the business under the name and style of..... .....whose place of business is situated at..... .....has been registered as a dealer under the West Bengal Sales Tax Act, 1954. The business consists of—

*manufacturing/processing.....

*importing.....from.

*and of securing by purchase supplies of.....from places within West Bengal.

The dealer's year runs from the.....day of..... .....to the.....day of.....and returns in Form III/IIIA are to be furnished by the dealer monthly/quarterly, within 15/30 days from the end of the month/quarter according to the dealer's accounting year.

The dealer has additional places of business in West Bengal at—

(1)
(2)
(3)

The dealer has a factory at.....

The dealer keeps warehouses at
(1)
(2)
(3)

(Seal)

Signed.....
Prescribed Authority

Date.

*Strike out whichever is not applicable.

THE WEST BENGAL SALES TAX RULES, 1954

FORM III

Return of Sales Tax payable under the West Bengal Sales Tax Act, 1954, for the month/quarter ending on.....

[On the basis of sale prices received]

(*See* Rule 21)

Name of dealer in full.....
Address of dealer.....
Registration number of dealer.....

	Rs.	p.
Total cash receipts on account of:		
1. Sales of *.....		
2. Less sales of *..... secured by purchase from places within West Bengal.		
	(A)	
Deduct:		
3. Amount, if any, included in (A) above but refunded to customers, for goods returned.		
4. Amount included in (A) above on account of sales in the course of inter-State trade or commerce, or sales in the course of export out of the territory of India [sections 22(*i*) and 22(*ii*)].		
	(B)	
**Less.....*per cent.* of (B) [section 2(*e*)(*ii*)]		
Turnover ...		
Tax payable on turnover at the rate of**.....*per cent.*		
Tax paid into the Reserve Bank of India/Government Treasury at..... as per challan No....., dated.		

The above statements are true to the best of my knowledge and belief.

Dated.....

Signature and status of person signing return..

*Enter here name of commodity.

**Different rates have been prescribed for different commodities.

NOTE.—This return should be signed in the manner prescribed in rule 5(*ii*).

This Form has been replaced by a new Form by Finance Department notification No. 4002-F.T. dated 22nd September, 1967 (vide Appendix).

THE WEST BENGAL SALES TAX RULES, 1954

FORM IIIA

Return of Sales Tax payable under the West Bengal Sales Tax Act, 1954, for the month/quarter ending on.....

[On the basis of sale prices receivable]

(*See* Rule 21)

Name of dealer in full.....
Address of dealer.....
Registration number of dealer.....

	Rs.	p.
Total value payable to the dealer in respect of:—		
1. Sales of *..... during the period.....		
2. Less sales of *..... secured by purchase from any place within West Bengal.		
Deduct:	(A)	
3. Cash discount, if any, included in (A) above, allowed during the period when separately shown.		
4. Amount included in (A) above but refunded to customers, for goods returned [section 2(*e*)(*i*)].		
5. Amount included in (A) above on account of sales in the course of inter-State trade or commerce, or sales in the course of export out of the territories of India [sections 22(*i*) and 22(*ii*)].		
	(B)	
**Less.....*per cent.* of (B) [section 2(*e*)(*ii*)]		
Turnover ...		
Tax payable on turnover at the rate of **.....*per cent.*		
Paid into Reserve Bank of India/Government Treasury at.....as per challan No....., dated.....		

The above statements are true to the best of my knowledge and belief.

Dated.....

Signature and status of person signing return..

*Enter here the name of the commodify sold.

**Different rates have been prescribed for different commodities.

NOTE.—This return should be signed in the manner prescribed in rule 5(*ii*).

This Form has been replaced by a new Form by Finance Department notification No. 4002-F.T. dated 22nd September, 1967 (vide Appendix).

THE WEST BENGAL SALES TAX RULES, 1954

FORM IV

Declaration of Imports/Application for Permit

*(*See* Rules 14 and 15)

To
The Commercial Tax Officer,
.....Charge.

In accordance with the provisions of *rule 14/15 of the West Bengal Sales Tax Rules, 1954, we hereby *(*a*) declare that the following consignment of..... is being imported into West Bengal, by Rail/Air/Steamer *(*b*) apply for a permit to transport the following consignment of..... by road/by boat:—

(1) Name and address of the seller from whom purchased.....

(2) Name and address of the consignee.

(3) Place of despatch.....
(4) Destination.....
(5) Description of consignment.....
(6) Quantity.....
(7) Weight.....
(8) Value.....
(9) Consignor's Invoice No. and date.....
(10) Mode of transport.....
(11) Railway Receipt or Bill of Lading or Air Note No.....
.....
(12) Remarks (if any).....

We hereby declare that we are registered under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), holding Registration Certificate No..... and the above statements are true to the best of our knowledge and belief.

We also undertake to duly account for to you the disposal of the above goods when imported and to pay tax on the sales thereof according to the provisions of the said Act and the Rules made thereunder.

Name of the dealer in full.....
Address.....
Signature and status of the applicant.....

NOTE.—(1) A separate application should be made for each consignment and for different destinations.

(2) The application should be signed by the same person as provided for in rule 5 for the purposes of signing an application for registration.

(3) In case of transport by road or water a copy of the permit should accompany the goods for production on demand, except when transported by a public steamer company.

*Strike out whichever is not applicable.

THE WEST BENGAL SALES TAX RULES, 1954

FORM IVA

Permit

(*See* Rule 15)

No.

I hereby permit the transport of the consignment detailed overleaf. This permit will be valid for one month only from the date of issue.

[*See* reverse.]

Signature of the Commercial Tax Officer,

.....Charge

Dated.....

[*Reverse*]

Details of consignment

THE WEST BENGAL SALES TAX RULES, 1954

FORM V

Notice under Section 9(*2*) of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954)

(*See* Rule 23)

To.....(dealer),
.....(address),
holding Registration Certificate No.....

Whereas I am not satisfied with the return of turnover submitted by you for the *month/*quarter ending the.....day of.....

And whereas it appears to me to be necessary to make an assessment under sub-section (*2*) of section 9 of the West Bengal Sales Tax Act, 1954, in respect of the above-mentioned period;

You are hereby directed to attend in person or by an agent at (place).....
.....on (date).....at (time).....
and there to produce, or cause there to be produced, at the said time and place the accounts and documents specified below for the purpose of such assessment, together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof.

Dated..... Prescribed Authority

Particulars of accounts and documents required for the month/quarter ending..

(1) Cash Book.
(2) Bank Pass Book.
(3) General Ledger.
(4) Personal Ledger.
(5) Journal.
(6) Bill Register (if any).
(7) Counterfoils or copies of Bills and Cash Memos.
(8) Permits for import by road or river-craft into West Bengal.
(9) Copies of declarations of imports by rail, air or steamer.
(10) Documents establishing claims on account of inter-State commerce, or on account of exports out of the territory of India.
(11) Documents establishing claims for exemption for goods returned and cash discount.
(12) Purchase and Invoice Register.
(13) Stock Register and Ledger.
(14) Trial Balance.
(15) Trading Account.
(16) Profit and Loss Account.
(17) Balance-sheet.

*Strike out portions or paragraphs not applicable.

THE WEST BENGAL SALES TAX RULES, 1954

FORM VI

Notice under Section 9(*3*) of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954)

(*See* Rule 24)

To.....(dealer),

.....(address),

holding R. C. No.....

Whereas *(*a*) you have not furnished a return(s) for the *quarter/*month ending on the.....day of..... as required by sub-section (*1*) of section 8 of the West Bengal Sales Tax Act, 1954;

*(*b*) You have failed to comply with all the terms of a notice issued to you on .....under sub-section (*2*) of section 9 of the West Bengal Sales Tax Act, 1954;

*(*c*) I am satisfied on information which has come into my possession that you are liable to pay tax under the West Bengal Sales Tax Act, 1954, in respect of the period commencing from.....and ending with.....but you have failed to get yourself registered;

And whereas it appears to me to be necessary to make an assessment under sub-section (*3*) of section 9 of the West Bengal Sales Tax Act, 1954, to the best of my judgment in respect of the abovementioned period;

You are hereby given an opportunity of being heard at (place)..... .....on (date).....at (time).....

Prescribed Authority

Dated.....

*Strike out portions not applicable.

THE WEST BENGAL SALES TAX RULES, 1954

FORM VII

Notice of Demand under Section 10 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954)

(*See* Rule 25)

To.....(dealer),
of.....
.....(address)

(1) Whereas it appears that you have not paid the tax payable by you in respect of your returns for the.....months/quarters ended.....

(2) *In continuation of the notice under section 9(*2*)/9(*3*) of the West Bengal Sales Tax Act, 1954, served on you on the.....day of..... 19 /*with reference to your petition of appeal/review, dated the..... day of.....19.....before the *C.T.O./Assistant Commissioner...../*Commissioner/*Board of Revenue, West Bengal, you are hereby informed that your Taxable Turnover for the.....*months/*quarters ending the day of.....has been assessed at Rs.....(Rupees.....(in words));

and accordingly tax amounting to Rs.....(Rupees.....(in words))

(1) is payable by you; *further, under section 9 of the Act, you are to pay Rs..... .....(Rupees.....(in words)) (2) as penalty.

You are hereby directed to pay the sum of Rs.....(Rupees.....(in words)) (4) as per details below into the *Reserve Bank of India, Calcutta/*Government Treasury at.....on or before (date).....and to produce the receipt in proof of the payment before the undersigned not later than the.....day of.....failing which the said sum of Rs..... (Rupees.....(in words)) will be recoverable from you as an arrear of land revenue

		Rs.
(1)	Tax payable	
(2)	Penalty under section 9	
(3)	Less Tax paid	
(4)	Tax due	
	Excess	

Address.....

.....

Dated..... **Prescribed Authority**

***Strike out portions not applicable.**

THE WEST BENGAL SALES TAX RULES, 1954

FORM VIII

Form of Appeal/Review under Section 12 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954)

(*See* Rules 35 and 38)

To

The.....

The.....day of.....19..

(*a*) Period of assessment.....

(*b*) Date of order appealed against/against which petition of review is filed....

(*c*) Name and designation of the officer who passed the said order.....
.....

			Rs.	p.
(*d*) (*i*) Amount of tax assessed	...	...		
(*ii*) Amount of penalty imposed	...	...		
Total	...			

(*e*) Amount of tax admitted

(*f*) Amount of tax and penalty in dispute.

The petition of.....carrying on business known as....., bearing registration certificate No....., whose only/chief place of business is situated at .....sheweth as follows:—

(1) Under the West Bengal Sales Tax Act, 1954, your petitioner has been assessed for a taxable turnover of Rs.....for the period mentioned above.

(2) Under section 9 of the Act a penalty of Rs.....has been imposed on your petitioner.

(3) The notice of demand issued under section 10 and received on.....
.....is attached hereto.

(4) A certified copy of the order appealed against/against which the petition of review is filed is attached.

(5) Your petitioner has paid the admitted tax and penalty in those proceedings by Reserve Bank of India/Treasury challan No..... dated.....

(6) Your petitioner's gross turnover and taxable turnover, according to the provisions of the Act, of the business abovementioned for the period of assessment amounted to Rs.....and Rs..... respectively.

(7) Such turnover was the whole turnover of your petitioner during the period of assessment. Your petitioner had no other turnover either taxable or otherwise during the said period.

(8) Your petitioner has made a return of his turnover to the office of..... .....under section 8(*1*) of the Act and has complied with all the terms of the notice served on him by.....under section 9 of the Act.

(9) Being aggrieved by the aforementioned order of..... your petitioner begs to prefer this appeal/review petition on the following among other

Grounds:

[Here enter the grounds on which you rely for the purpose of this appeal/review.]

(10) Your petitioner, therefore, prays that he may be assessed accordingly or that he may be declared not to be chargeable to tax under the Act or that the assessment may be cancelled and/or remanded to..... .....for reassessment or that the order of the..... imposing a penalty of Rs.....upon your petitioner may be set aside or that he may be granted such relief or reliefs as may be deemed just and proper.

Verification

I,....., the petitioner named in this petition, do hereby declare that all tax admitted to be due in respect of the order of assessment appealed against has been paid by Reserve Bank of India /Treasury challan No....., dated....., and that what is stated herein is true to the best of my knowledge and belief.

*Signature ..

Designation

*To be signed by the appellant or by an agent duly authorised in writing in this behalf by the appellant.

NOTE : Strike out whichever phrases or paragraphs are inapplicable.

THE WEST BENGAL SALES TAX RULES, 1954

FORM IX

(*See* Rule 45)

To

The Officer-in-charge of the Government Treasury at.....

...../Calcutta Collectorate/Treasury/Reserve Bank of India at Calcutta.

Whereas in accordance with the provision of section 17 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), I have agreed to accept by way of composition the sum of Rs..... (in figures) (Rupees.....) (in words) from..... .....(dealer) of..... .....(address), you are hereby directed to receive the said sum on my behalf and to place it to the credit of the Consolidated Fund of the State of West Bengal, and to return two receipted challans to the aforesaid dealer and one copy of the challan to me...../ to.....(the appropriate Commercial Tax Officer).

Signed .....
Prescribed Authority

Dated.....19

THE WEST BENGAL SALES TAX RULES, 1954

[1]FORM X

Declaration No.....

Dated .....

To

Messrs.....[Name and address of selling dealer registered under Bengal Finance (Sales Tax) Act, 1941.]

.....

Holder of Registration Certificate No.....under Bengal Finance (Sales Tax) Act, 1941, of.....Charge.

Dear Sirs,

We (name).....of (address) .....holding Registration Certificate No.....under the West Bengal Sales Tax Act, 1954, of.....Charge hereby declare that we have on .....(date) purchased from you the goods detailed in the statement below required by us for use in manufacturing, making, processing or packing Cigarettes/Vanaspati/Soap/Biscuits/Spices/Tinned Milk..... These sales are not liable to be taxed under the Bengal Finance (Sales Tax) Act, 1941, by virtue of the provisions of section 23 of the West Bengal Sales Tax Act, 1954.

Yours faithfully,

Signature .....

Name in full.....

Designation .....

Statement of goods purchased for use in [2]manufacturing, making, processing, packing of Cigarettes/Vanaspati/Soap/Biscuits/Spices/Tinned Milk.....

Name of supplier.....

Registration Certificate No. under Bengal Finance (Sales Tax) Act, 1941.....

Bill/Cash Memo. No.....dated.....

No.	Description of Articles.	Rate.	Amount.
	Total ...		

[Rupees.....(in words).]

Signature .....

Designation .....

---

[1]Added by West Bengal Government, Finance Department, notification No. 308-F.T., dated 14th February, 1956.

[2]Please strike out words that are not applicable.

N.B.—This certificate should bear a distinct issue number of the office of the dealer giving the certificate and a true copy of the same should be retained by him.

CHAPTER 18

Notifications under the West Bengal Sales Tax Act, 1954

GOVERNMENT OF WEST BENGAL

Finance Department

Taxation

NOTIFICATIONS

(1)

No. 1159-F.T.—1st June 1954.—In exercise of the power conferred by section 7 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased to authorise each of the officers specified in the Schedule below to—

(*i*) inspect and search any road vehicle or river-craft or any load carried by a person, and

(*ii*) seize any cigarettes or other commodities specified by notification in the Official Gazette under section 25 of the said Act, which, he has reason to believe, are being transported in contravention of the provisions of section 6 of the said Act together with any container or other materials for the packing of cigarettes or such commodities in accordance with the provisions of the said Act and the rules made thereunder.

The Schedule

(*1*) Persons referred to in clauses (*b*), (*c*) and (*d*) of notification No. 1156-F.T., dated the 1st June 1954, and designated and referred to respectively as Assistant Commissioners, Commercial Tax Officers and Inspectors in sub-rule (*2*) of rule 2 of the West Bengal Sales Tax Rules, 1954.

(*2*) Patrolmen in uniform appointed by the prescribed authority referred to in section 3 of the West Bengal Sales Tax Act, 1954, for the purpose of manning a check-post set up under rule 15 of the West Bengal Sales Tax Rules, 1954.

(*3*) Police Officers not below the rank of Sub-Inspector of Police.

(*4*) Officers of the Excise Directorate of the Government of West Bengal not below the rank of Sub-Inspector of Excise.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(2)

No. 1160-F.T.—1st June 1954.—Whereas the Governor is of opinion that it would be in the public interest that the commodity mentioned below, being a commodity

liable hitherto to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodity under that section.

The commodity referred to above :

Vanaspati, also known as vegetable ghee, and sold under various trade names and descriptions, such as *Dalda, Rasoi, Kusum, Cocogem, Pakav* or any other name or description whatsoever.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(3)

No. 1156-F.T.—1st June 1954.—In exercise of the power conferred by sub-section (*2*) of section 3 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased to appoint the following persons to assist the prescribed authority, namely:—

(*a*) the Additional Commissioner of Commercial Taxes referred to in section 3A of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941),

(*b*) Assistant Commissioners referred to in clause (*c*) of sub-rule (*2*) of rule 1 of the Bengal Sales Tax Rules, 1941,

(*c*) Commercial Tax Officers referred to in clause (*f*) of sub-rule (*2*) of rule 1 of the Bengal Sales Tax Rules, 1941,

(*d*) Inspectors referred to in clause (*ff*) of sub-rule (*2*) of rule 1 of the Bengal Sales Tax Rules, 1941.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(4)

No. 1311-F.T.—22nd June 1954.—In exercise of the power conferred by section 6 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased to notify the following places under the said section, namely :—

(*1*) Sealdah, Howrah and Shalimar stations of the Eastern Railway.

(*2*) Village Barakar, within police-station Kulti, district Burdwan.

(*3*) Village Telinipara, within police-station Bhadreswar, district Hooghly.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(5)

No. 2208-F.T.—10th November, 1954.—In exercise of the power conferred by section 6 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954) the Governor is pleased to make the following amendment in the notification No. 1311-F.T., dated the 22nd June, 1954, namely:—

Amendments

In the said notification, for item No. 1, *substitute* the following :—

"1. Any railway stations, city booking offices, goods yards and parcel sheds situated within a radius of ten miles of Raj Bhawan, Calcutta."

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(6)

No. 2346-F.T.—1st December, 1954.—Whereas the Governor is of opinion that it would be in the public interest that the commodity mentioned below, being a commodity liable hitherto to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954):

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodity under that section.

The commodity referred to above:

Soap, which expression shall mean—

(1) toilet soap,
(2) washing soap,
(3) tablet soap,
(4) shaving soap,
(5) medicated soap,
(6) soft soap,
(7) liquid soap,
(8) soap chips or flakes,
(9) powdered soap, or
(10) soap of any other description whatsoever, whether or not similar in kind to those mentioned in items (1) to (9) above, but shall not include—
(*a*) jute batching emulsifier, or
(*b*) soap manufactured, made or processed otherwise than in a factory as defined in the Factories Act, 1948 (LXIII of 1948).

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(7)

No. 106-F.T.—15th January, 1955.—Whereas the Governor is of opinion that it would be in the public interest that the commodity mentioned below, being a commodity liable hitherto to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodity under that section.

The commodity referred to above:

Biscuit of all kinds except biscuit manufactured, made or processed in India otherwise than in a factory as defined in the Factories Act, 1948 (LXIII of 1948).

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(8)

No. 885-F.T.—1st May, 1955.—Whereas the Governor is of opinion that it would be in the public interest that the commodities mentioned below, being commodities liable hitherto to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodities under that section.

The commodities referred to above:

(1) Betel-nuts, known locally as *supari*, that is to say, the nut of "*Areca Catechu*", whole, broken, perfumed or otherwise treated, or of any other form or description whatsoever;

(2) Black and white pepper, known locally as *gol marich*, that is to say, the berry of the plant "*Piper Nigrum*", whole, broken, ground or powdered, or of any other form or description whatsoever;

(3) Turmeric, known locally as *haridra* or *halud*, that is to say, the product obtained from the plant "*Curcuma Longa*", whole, broken, ground or powdered, or of any other form or description whatsoever;

(4) Cloves, known locally as *labanga*, that is to say, the dried flower or flower-bud of the plant "*Caryophyllus Aromaticus*", of any form or description whatsoever;

(5) Cinnamon or Cassia, known locally as *darchini* or *daru chini*, that is to say, the product obtained from the trees "*Cinnamomum Zeylanicum*" or "*Cinnamomum Cassia*", of any form or description whatsoever.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(9)

No. 886-F.T.—1st May, 1955.—Whereas the Governor is of opinion that it would be in the public interest that the commodity mentioned below, being a commodity liable hitherto to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodity under that section.

The commodity referred to above:

Powdered or condensed milk, whether skimmed or not, or whether mixed with any other substance or not, sold under various trade names and descriptions, such as Milkmaid brand condensed milk, Nestomalt, Nespray, Lactogen, Eledon, Horlicks, Malted Milk, Glaxo, Ostermilk, Cow and Gate Milk, Klim, Milo, Lemine, Anchor, Lifeguard, Molly, Oak, Ovaltine or any other name or description whatsoever but not including cheese and cream:

Provided that where powdered or condensed milk is mixed with any other substance the percentage by weight of the powdered or condensed milk in the said mixture shall exceed 50 per cent.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(10)

No. 1010-F.T.—17th May, 1955.—Whereas the Governor is of opinion that it would be in the public interest that the commodity mentioned below, being a commodity liable hitherto to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodity under that section.

The commodity referred to above :

General purpose washing powders containing synthetic detergents, whether such washing powder is sold under the trade name "Surf" or under any other names or descriptions, whatsoever.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(11)

No. 1039-F.T.—23rd May, 1955.—In exercise of the power conferred by section 6 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased to make the following amendment in the notification No. 1311-F.T., dated the 22nd June, 1954, as subsequently amended, namely:—

Amendment

In the said notification, for item No. 1, *substitute* the following:—

"1. Any railway station, city booking office, goods yard and parcel shed, situated within the districts of Burdwan, Birbhum, Bankura, Howrah, Hooghly, Midnapore, Murshidabad, Nadia and 24-Parganas; as well as King George's Dock, Kidderpore Dock, Garden Reach Jetties and Calcutta Jetties (Strand Road) together with their attached sheds and godowns".

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(12)

No. 2053-F.T.—26th September, 1955.—Whereas the Governor is of opinion that it would be in the public interest that the commodity mentioned below, being a commodity liable to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodity under that section.—

The commodity referred to above :

"Sugar"

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(13)

No. 1658-F.T.—1st August, 1956.—Whereas the Governor is of opinion that it would be in the public interest that the commodities mentioned below, being commodities liable to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodities under that section.

The commodities referred to above :

(1) "Drug" as defined in clause (*b*) of section 3 of the Drugs Act, 1940 (XXIII of 1940).

(2) "Patent or proprietary medicine" as defined in clause (*d*) of section 3 of the Drugs Act, 1940 (XXIII of 1940).

(3) "Surgical dressing" which expression shall include gauze, lint, and cotton wool, which have been sterilised and conform to the accepted standards of the medical profession.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(14)

No. 2485-F.T.—23rd November, 1955.—Whereas the Governor is of opinion that it would be in the public interest that the commodity mentioned below, being a commodity liable to taxation under the Bengal Finance (Sales Tax) Act, 1941, (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodity under that section.

The commodity referred to above

"Tapioca Globules."

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(15)

No. 790-F.T.—2nd April, 1957.—Whereas the Governor is of opinion that it would be in the public interest that the commodity mentioned below, being a com-

modity liable hitherto to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodity under that section.

The commodity referred to above :

Powders for food drinks having cocoa or chocolate, and malt as major ingredients, sold under various trade names and descriptions such as Milo, Ovaltine, Bourne Vita, Tono or any other name or description whatsoever.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(16)

No. 1609-F.T.—1st July, 1957.—In exercise of the power conferred by Section 6 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased to make the following amendment in the notification No. 1311-F.T., dated the 22nd June, 1954, as subsequently amended, namely:—

Amendment

In the said notification, after item (3) add the following item namely:—

"(4) The Dum Dum Air Port at Dum Dum within the police station of Dum Dum, district 24 Parganas."

By order of the Governor,
B. DAS GUPTA
Secy. to the Govt. of West Bengal

(17)

No. 505-F.T.—3rd March, 1958.—Whereas the Governor is of opinion that it would be in the public interest so to do;

Now, therefore, in exercise of the power conferred by section 26 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), hereinafter referred to as the said Act, the Governor is pleased hereby to exempt from the operation of the said Act with effect from the 14th December, 1957 stocks of cigarettes to which section 24A of the said Act applies, subject to the condition that the dealer claiming such exemp-

tion in respect of any such stock of cigarettes shall make, to the satisfaction of the prescribed authority referred to in sub-section (*1*) of section 3 of the said Act, a lump payment on account of sales tax in respect of sales of such stock.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(18)

No. 506-F.T.—3rd March, 1958.—Whereas the Governor is of opinion that it would be in the public interest so to do;

Now, therefore, in exercise of the power conferred by section 26 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), hereinafter referred to as the said Act, the Governor is pleased hereby to exempt from the operation of the said Act with effect from the 14th December, 1957 sugar, being a notified commodity within the meaning of clause (*i*) of that section, subject to the condition that in respect of sugar which had been sold before the commencement of the West Bengal Sales Tax (Amendment) Ordinance, 1958 and also in respect of sugar on which no additional duties of excise have been levied under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the dealer claiming such exemption shall make, to the satisfaction of the prescribed authority referred to in sub-section (*1*) of section 3 of the said Act, a lump payment on account of sales tax in respect of such sugar.

By order of the Governor,
B. DAS GUPTA,
Secy. to the Govt. of West Bengal

(19)

No. 1914-F.T.—10th May, 1963.—Whereas the Governor is of opinion that it would be in the public interest that the commodities mentioned below, being commodities liable to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodities under that section and direct that with effect from the 10th day of May 1963 which date is hereby fixed in this behalf the Bengal Finance (Sales Tax) Act, 1941, shall cease to apply, and the West Bengal Sales Tax Act, 1954 shall apply, to such commodities.

The commodities referred to above :

(1) Paper of all varieties and descriptions, other than newsprints;
(2) Paper boards and straw boards;
(3) Cellophane;

(4) Tyres and tubes for motor vehicles, motor cycles, motorettes and scooters;

(5) Dry Cells and Dry Cell Batteries;

(6) Hosiery yarn, that is to say, any yarn meant for knitting hosiery goods like *Genzies*, Socks, Mufflers, Gloves and similar other goods and also for knitting tubular hosiery fabric which have only one or a few running threads knitted through the entire fabric;

(7) Aluminium wares, that is to say, utensils, kitchen implements, receptacles, tiffin carriers, tiffin boxes, soap cases and trays, coat hangers, suitcases, flower-vases, thermic jugs, basins, chamber pots, commode pots, spitoons and similar other wares, all made solely or mainly from aluminium whether anodised or not; and

(8) Matches of all kinds, except--

(*i*) matches made or processed otherwise than in a factory as defined in the Factories Act, 1948 (LXIII of 1948), and

(*ii*) matches in which the match sticks are made from bamboo splints.

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(20)

No. 1915-F.T.—10th May, 1963.—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to fix in respect of the notified commodities specified in column 2 of the table below, the rates specified in the corresponding entries in column 3 of the said table as the rates at which tax under the said Act shall be paid by a dealer on his turnover.

Table

Sl. No.	Notified commodity	Rate of tax
1	2	3
1.	Vanaspati, as specified in notification No. 1160-F.T., dated 1st June 1954.	Four *per centum*
2.	Soap, as specified in notification No. 2346-F.T., dated 1st December 1954.	Three *per centum*
3.	Biscuit, as specified in notification No. 106-F.T., dated 15th January 1955.	Four *per centum*
4.	Betel-nuts, black and white Pepper, Turmeric, Cloves and Cinnamon or Cassia, as specified in notification No. 885-F.T., dated 1st May 1955.	Four *per centum*

Table (*Contd.*)

Sl. No.	Notified commodity	Rate of tax
1	2	3
5.	Powdered or condensed milk, as specified in notification No. 886-F.T., dated 1st May 1955.	Three *per centum*
6.	General purpose washing powders containing synthetic detergents, as specified in notification No. 1010-F.T., dated 17th May 1955.	Three *per centum*
7.	Drug, Patent or proprietary Medicine and Surgical dressing, as specified in notification No. 1658-F.T., dated 1st August 1956.	Three *per centum*
8.	Powders for food drinks having cocoa or chocolate, and malt as major ingredients, as specified in notification No. 790-F.T., dated 2nd April 1957.	Three *per centum*
9.	Hosiery yarn, as specified in notification No. 1914-F.T., dated 10th May 1963.	Two *per centum*
10.	Aluminium wares, as specified in notification No. 1914-F.T., dated 10th May 1963.	Five *per centum*
11.	Dry Cells and Dry Cells Batteries, as specified in notification No. 1914-F.T., dated 10th May 1963.	Five *per centum*
12.	Tyres and tubes for motor vehicles, motor cycles, motorettes and scooters, as specified in notification No. 1914-F.T., dated 10th May 1963.	Ten *per centum*
13.	Paper as specified in notification No. 1914-F.T., dated 10th May 1963.	Five *per centum*
14.	Paper boards and straw boards, as specified in notification No. 1914-F.T., dated 10th May 1963.	Five *per centum*
15.	Cellophane, as specified in notification No. 1914-F.T., dated 10th May 1963.	Five *per centum*
16.	Matches, as specified in notification No. 1914-F.T., dated 10th May 1963.	Five *per centum*

This will take effect from the 10th day of May 1963.

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(21)

No. 1916-F.T.—10th May, 1963.—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to fix in respect of the notified commodities specified in column 2 of the table below, the percentages specified in the corresponding entries in column 3 of the said table as the percentages of the sale prices to be deducted under the said clause:

Table

Sl. No.	Notified commodity	Percentage of deduction
1	2	3
1.	Vanaspati as specified in notification No. 1160-F.T., dated 1st June 1954.	3¾ *per cent.*
2.	Soap, as specified in notification No. 2346-F.T., dated 1st December 1954.	2¾ *per cent.*
3.	Biscuit, as specified in notification No. 106-F.T., dated 15th January 1955.	3¾ *per cent.*
4.	Betel-nuts, black and white Pepper, Turmeric, Cloves and Cinnamon or Cassia, as specified in notification No. 885-F.T., dated 1st May 1955.	3¾ *per cent.*
5.	Powdered or condensed milk, as specified in notification No. 886-F.T., dated 1st May 1955.	2¾ *per cent.*
6.	General purpose washing powders containing synthetic detergents, as specified in notification No. 1010-F.T., dated 17th May 1955.	2¾ *per cent.*
7.	Drug, Patent or proprietary Medicine and Surgical dressing, as specified in notification No. 1658-F.T., dated 1st August 1956.	2¾ *per cent.*
8.	Powders for food drinks having cocoa or chocolate, and malt as major ingredients, as specified in notification No. 790-F.T., dated 2nd April 1957.	2¾ *per cent.*
9.	Hosiery yarn, as specified in notification No. 1914-F.T., dated 10th May 1963.	2 *per cent.*
10.	Aluminium wares, as specified in notification No. 1914-F.T., dated 10th May 1963.	4¾ *per cent.*
11.	Dry Cells and Dry Cells Batteries, as specified in notification No. 1914-F.T., dated 10th May 1963.	4¾ *per cent.*

Table (*Contd.*)

Sl. No.	Notified commodity	Percentage of deduction
1		3
12.	Tyres and tubes for motor vehicles, motor cycles, motorettes and scooters, as specified in notification No. 1914-F.T., dated 10th May 1963.	9 *per cent.*
13.	Paper, as specified in notification No. 1914-F.T., dated 10th May 1963.	4¾ *per cent.*
14.	Paper boards and straw boards, as specified in notification No. 1914-F.T., dated 10th May 1963.	4¾ *per cent.*
15.	Cellophane, as specified in notification No. 1914-F.T., dated 10th May 1963.	4¾ *per cent.*
16.	Matches, as specified in notification No. 1914-F.T., dated 10th May 1963.	4¾ *per cent.*

This will take effect from the 10th day of May, 1963.

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(22)

No. 1917-F.T.—10th May, 1963.—In exercise of the power conferred by clause (*b*) of sub-rule (*i*) of rule 14 of the West Bengal Sales Tax Rules, 1954, the Governor is pleased hereby to specify in the case of the notified commodities mentioned in column 1 of the table below, the quantities mentioned in the corresponding entries in column 2 of that table for the purposes of the said rule:

Table

Sl. No.	Commodity	Quantity
1	2	3
1.	Paper, as specified in notification No. 1914-F.T., dated 10th May 1963.	5 kilograms by weight
2.	Paper boards and straw boards, as specified in notification No. 1914-F.T., dated 10th May 1963.	5 kilograms by weight
3.	Cellophane, as specified in notification No. 1914-F.T., dated 10th May 1963.	5 kilograms by weight

Table (*Contd.*)

Sl. No.	Commodity	Quantity
1	2	3
4.	Matches as specified in notification No. 1914-F.T., dated 10th May 1963.	12 boxes or 600 sticks
5.	Tyres and tubes for motor vehicles, motor cycles, motorettes and scooters, as specified in notification No. 1914-F.T., dated 10th May 1963.	2 pieces
6.	Hosiery yarn, as specified in notification No. 1914-F.T., dated 10th May 1963.	1 kilogram by weight
7.	Dry Cells and Dry Cell Batteries, as specified in notification No. 1914-F.T., dated 10th May 1963.	3 pieces
8.	Aluminium wares, as specified in notification No. 1914-F.T., dated 10th May 1963.	5 pieces

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(23)

No. 1918-F.T.—10th May, 1963.—In exercise of the power conferred by clause (*b*) of sub-rule (*i*) of rule 14 of the West Bengal Sales Tax Rules, 1954, and in supersession of all previous notifications issued on the subject, the Governor is pleased hereby to specify in the case of the notified commodities mentioned in column 1 of the table below, the quantities mentioned in the corresponding entries in column 2 of that table for the purposes of the said rule:

Table

Sl. No.	Commodity	Quantity by weight
1	2	3
1.	Vanaspati, also known as vegetable ghee and sold under various trade names and descriptions such as Dalda, Rasoi, Kusum, Cocogem, Pakav or any other name or description whatsoever.	15 kilograms

Table (*Contd.*)

Sl. No.	Commodity	Quantity by weight
		3
2.	Soap, which expression shall mean— (1) toilet soap, (2) washing soap, (3) tablet soap, (4) shaving soap, (5) medicated soap, (6) soft soap, (7) liquid soap, (8) soap chips or flakes, (9) powdered soap, or (10) soap of any other description whatsoever, whether or not similar in kind to those mentioned in items (1) to (9) above but shall not include— (*a*) jute batching emulsifier, or (*b*) soap manufactured, made or processed otherwise than in a factory as defined in the Factories Act, 1948 (LXII of 1948).	1 kilogram
3.	Biscuit of all kinds except biscuit manufactured, made or processed in India otherwise than in a factory as defined in the Factories Act, 1948 (LXIII of 1948).	1 kilogram
4.	Betel-nuts, known locally as *supari*, that is to say, the nut of the "*Areca Catechu*", whole, broken, perfumed or otherwise treated, or of any other form or description whatsoever.	3 kilograms
5.	Turmeric, known locally as *haridra* or *halud*, that is to say, the product obtained from the plant "*Curcuma Longa*", whole, broken, ground or powdered, or of any other form or description whatsoever.	3 kilograms
6.	Black and white pepper, known locally as *gol marich*, that is to say, the berry of the plant "*Piper Nigrum*", whole, broken, ground or powdered, or of any other form or description whatsoever.	2 kilograms
7.	Cloves, known locally as *labanga*, that is to say, the dried flower or flowerbud of the plant "*Caryophyllus aromaticus*", of any form or description whatsoever.	1 kilogram

Table (*Contd.*)

Sl. No.	Commodity	Quantity by weight
1	2	3
8.	Cinnamon or Cassia, known locally as *darchini* or *daruchini*, that is to say, the product obtained from the trees "*Cinnamomum Zelyanicum*" or "*Cinnamomum Cassia*", of any form or description whatsoever.	1 kilogram
9.	Powdered or condensed milk, whether skimmed or not, or whether mixed with any other substance or not, sold under various trade names and descriptions, such as Milkmaid brand condensed milk, Nestomalt, Nespray, Lactogen, Eledon, Horlicks, Malted Milk, Glaxo, Ostermilk, Cow and Gate Milk, Klim, Lemine, Anchor, Lifeguard, Molley, Oak, or any other name or description whatsoever, but not including cheese and cream:	3 kilograms
	Provided that where powdered or condensed milk is mixed with any other substance the percentage by weight of the powdered or condensed milk in the said mixture shall exceed 50 *per cent.*	
10.	General purpose washing powders containing synthetic detergents, whether such washing powder is sold under the trade name "Surf" or under any other name or description, whatsoever.	1 kilogram
11.	Powders for food drinks having cocoa or chocolate, and malt as major ingredients, sold under various trade names and descriptions such as Milo, Ovaltine, Bourne Vita, Tono or any other name or description whatsoever.	3 kilograms

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(24)

No. 1233-F.T.—6th April, 1964.—Whereas the Governor is of opinion that it would be in the public interest that the commodity mentioned below, being commodity liable to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941),

should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodity under that section and direct that with effect from the 1st day of May 1964, the Bengal Finance (Sales Tax) Act, 1941, shall cease to apply to such commodity and the West Bengal Sales Tax Act, 1954, shall apply to such commodity.

The commodity referred to above

Flaps of tyres and tubes for motor vehicles, namely, rubber bands which are inserted between the rim of the wheel and the tube to prevent damage to the latter.

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(25)

No. 1234-F.T.—6th April, 1964.—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to fix in respect of the notified commodity specified in column 2 of the table below, the rate specified in the corresponding entry in column 3 of the said table as the rate at which tax under the said Act shall be paid by a dealer on his turnover.

Table

Serial No.	Notified commodity	Rate of tax
1	2	3
1.	Flaps of tyres and tubes for motor vehicles, as specified in notification No. 1233-F.T., dated the 6th April, 1964.	Ten *per centum*

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(26)

No. 1235-F.T.—6th April, 1964.—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to fix in respect of the notified com-

modity specified in column 2 of the table below, the percentage specified in the corresponding entry in column 3 of the said table, as the percentage of the sale prices to be deducted under the said clause.

Table

Serial No.	Notified commodity	Percentage of deduction
1	2	3
1.	Flaps of tyres and tubes for motor vehicles, as specified in notification No. 1233-F.T., dated the 6th April 1964.	9 *per cent.*

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(27)

No. 1236-F.T.—6th April, 1964.—In exercise of the power conferred by clause (*b*) of sub-rule (*i*) of rule 14 of the West Bengal Sales Tax rules, 1954, the Governor is pleased hereby to specify in the case of the notified commodity mentioned in column 1 of the table below, the quantity mentioned in the corresponding entry in column 2 of that table for the purposes of the said rule.

Table

Commodity	Quantity
1	2
Flaps of tyres and tubes for motor vehicles, as specified in notification No. 1233-F.T., dated the 6th April 1964.	Two pieces

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(28)

No. 1922-F.T./1A-6(3)/63-S.T.—22nd May, 1964.—In exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make the following amendment in this Depart-

ment notification No. 1914-F.T., dated the 10th May, 1963, published at page 1123 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May 1963 (hereinafter referred to as the said notification), namely:—

Amendment

In the said notification, under the heading "The commodities referred to above", for the entry relating to serial No. (3), substitute the following entry, namely:

"Transparent cellulose films used for wrapping and packing purposes, sold under the trade mark 'Cellophane' or other trade marks or descriptions;".

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(29)

No. 1923-F.T.—22nd May, 1964.—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make the following amendment in this Department notification No. 1915-F.T., dated the 10th May, 1963, published at page 1124 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963 (hereinafter referred to as the said notification), namely:—

Amendment

In column 2 of the table appended to the said notification, for the entry against serial No. 15, substitute the following entry, namely:

"Transparent cellulose films as specified in notification No. 1914-F.T., dated 10th May, 1963, as amended."

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(30)

No. 1924-F.T.—22nd May, 1964.—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make the following amendment in this Department notification No. 1916-F.T., dated the 10th May, 1963, published at page 1125 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963 (hereinafter referred to as the said notification), namely:—

Amendment

In column 2 of the table appended to the said notification, for the entry against serial No. 15, substitute the following entry, namely:

"Transparent cellulose films, as specified in notification No. 1914-F.T., dated 10th May, 1963, as amended."

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(31)

No. 3603-F.T./1A-21/64-S.T.—19th September, 1964.—In exercise of the power conferred by section 6 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make the following amendment in this Department notification No. 1311-F.T., dated the 22nd June, 1954, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the said notification, after item (4) add the following item, namely:

"(5) Village Tulin, within police-station Jhalda, district Purulia."

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(32)

No. 1925-F.T./1A-6(3)63-S.T.—22nd May, 1964.—In exercise of the power conferred by clause (b) of sub-rule (i) of rule 14 of the West Bengal Sales Tax Rules, 1954, the Governor is pleased hereby to make the following amendment in this Department notification No. 1917-F.T., dated the 10th May, 1963, published at page 1126 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963 (hereinafter referred to as the said notification), namely:—

Amendment

In column 1 of the table appended to the said notification, for the entry against serial No. 3, substitute the following entry, namely:

"Transparent cellulose films, as specified in notification No. 1914-F.T., dated 10th May, 1963, as amended."

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(33)

No. 1476-F.T./1A-8/65-S.T.—23 April, 1965.—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make the following amendment in this department notification No. 1915-F.T., dated the 10th May, 1963, published at page 1124 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, for the entries in columns 2 and 3 against serial No. 12, substitute the following entries, namely:

(*i*) Tyres and tubes for motor vehicles, as specified in notification No. 1914-F.T., dated the 10th May, 1963, when sold to manufacturers of motor vehicles —Two *per centum*.

(*ii*) Tyres and tubes for motor vehicles as specified in notification No. 1914-F.T., dated the 10th May, 1963, when sold to others—Ten *per centum*.

(*iii*) Tyres and tubes for motor cycles, motorettes and scooters, as specified in notification No. 1914-F.T., dated the 10th May, 1963—Ten *per centum*.

This will take effect from the 1st May, 1965.

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of W. Bengal

(34)

No. 1477-F.T./1A-8/65-S.T.—23rd April, 1965.—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make the following amendment in this department notification No. 1916-F.T., dated the 10th May, 1963, published at page 1125 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, for the entries in columns 2 and 3 against serial No. 12, substitute the following entries, namely:

(*i*) Tyres and tubes for motor vehicles, as specified in notification No. 1914-F.T., dated the 10th May, 1963, when sold to manufacturers of motor vehicles —2 *per cent*.

(*ii*) Tyres and tubes for motor vehicles as specified in notification No. 1914-F.T., dated the 10th May, 1963, when sold to others—9 *per cent*.

(*iii*) Tyres and tubes for motor cycles, motorettes and scooters, as specified in notification No. 1914-F.T., dated the 10th May, 1963—9 *per cent.*

This will take effect from the 1st May, 1965.

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of W. Bengal

(35)

No. 1478-F.T./1A-8/65-S.T.—23rd April, 1965.—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make the following amendment in this department notification No. 1234-F.T., dated the 6th April, 1964, published at page 986 of Part I of the "Calcutta Gazette", dated the 23rd April, 1964 (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification for the entries in columns 2 and 3 substitute the following entries, namely:

(*i*) Flaps of tyres and tubes for motor vehicles, as specified in notification No. 1233-F.T., dated the 6th April, 1964, when sold to manufacturers of motor vehicles—Two *per centum.*

(*ii*) Flaps of tyres and tubes for motor vehicles, as specified in notification No. 1233-F.T., dated the 6th April, 1964, when sold to others—Ten *per centum.*

This will take effect from the 1st May, 1965.

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of W. Bengal

(36)

No. 1479-F.T./1A-8/65-S.T.—23rd April, 1965.—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make the following amendment in this department notification No. 1235-F.T., dated the 6th April, 1964, published at page 986 of Part I of the "Calcutta Gazette", dated the 23rd April, 1964 (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, for the entries in columns 2 and 3, substitute the following entries, namely:

(*i*) Flaps of tyres and tubes for motor vehicles, as specified in notification No. 1233-F.T., dated the 6th April, 1964, when sold to manufacturers of motor vehicles—Two *per centum.*

(*ii*) Flaps of tyres and tubes for motor vehicles, as specified in notification No. 1233-F.T., dated the 6th April, 1964, when sold to others—Nine *per centum*.

This will take effect from the 1st May, 1965.

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of W. Bengal

(37)

No. 940-F.T./1A-19/65-S.T.—16th March, 1966.—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st April, 1966, the following amendment in this department notification No. 1915-F.T., dated the 10th May, 1963, published at page 1124 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, in column 3 under the heading "rate of tax", for the words "Three *per centum*" and "Four *per centum*", wherever they occur, substitute the words "Five *per centum*."

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(38)

No. 941-F.T./1A-19/65-S.T.—16th March, 1966.—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st April, 1966, the following amendment in this department notification No. 1916. F.T., dated the 10th May, 1963, published at page 1125 of Part of I the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, in column 3 under the heading "Percentage of deduction", for the figures and words "2¾ *per cent.*" and "3¾ *per cent.*", wherever they occur, substitute the figures and words "4¾ *per cent.*".

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(39)

No. 1181-F.T.—30th March, 1966.—In exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st April, 1966, the following amendment in this Department notification No. 2346-F.T., dated the 1st December, 1954, published at page 1631 of Part I of the *Calcutta Gazette, Extraordinary*, dated the 1st December, 1954 (hereinafter referred to as the said notification), namely:—

Amendment

In the said notification, under the heading, "The commodity referred to above", *for* the existing entries *substitute* the following entries, namely:

"Soap, which expression shall mean—

(*1*) toilet soap,

(*2*) washing soap,

(*3*) tablet soap,

(*4*) shaving soap,

(*5*) medicated soap,

(*6*) soft soap,

(*7*) liquid soap,

(*8*) soap chips or flakes,

(*9*) powdered soap, or

(*10*) soap of any other description whatesoever, whether or not similar in kind to those mentioned in items (*1*) to (*9*) above,

but shall not include—

(*a*) jute batching emulsifier, or

(*b*) soap manufactured, made or processed otherwise than in a factory as defined in the Factories Act, 1948 (LXIII of 1948).".

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(40)

No. 2392-F.T./1A-12/66-S.T.—29th June, 1966.—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st July, 1966, the following amendment in this department notification No. 1915-F.T., dated the 10th May, 1963, published at page 1124 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, in column 3 under the heading "Rate of tax", for the entry against serial No. 9, substitute the following entry, namely:

"Three *per centum*".

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(41)

No. 2393-F.T./1A-12/66-S.T.—29th June, 1966.—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st July, 1966, the following amendment in this department notification No. 1916-F.T., dated the 10th May, 1963, published at page 1125 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, in column 3 under the heading "Percentage of deduction", for the entry against serial No. 9, substitute the following entry, namely:

"2¾ *per cent.*"

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(42)

No. 3168-F.T./1A-6/66-S.T.—26th August, 1966.—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st September, 1966, the following amendment in this department notification No. 1915-F.T., dated the 10th May, 1963, published at page 1124 of Part I of the "Calcutta Gazette, Extraordinary," dated the 10th May, 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, in column 3 under the heading "Rate of tax", for the entry against clause (*i*) of the entry in column 2 corresponding to serial No. 12, substitute the following entry, namely:

"Three *per centum*".

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(43)

No. 3169-F.T./1A-6/66-S.T.—26th August, 1966.—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st September, 1966, the following amendment in this department notification No. 1916-F.T., dated the 10th May, 1963, published at page 1125 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May, 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, in column 3 under the heading "Percentage of deduction", for the entry against clause (i) of the entry in column *2*, corresponding to serial No. 12, substitute the following entry, namely:

"2¾ *per cent.*"

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(44)

No. 3170-F.T./1A-6/66-S.T.—26th August, 1966.—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st September, 1966, the following amendment in this department notification No. 1234-F.T., dated the 6th April, 1964, published at page 986 of Part I of the "Calcutta Gazette", dated the 23rd April, 1964, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, in column 3 under the heading "Rate of tax", for the entry against clause (*i*) of the entry in column *2*, substitute the following entry, namely:

"3 *per centum.*"

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(45)

No. 3171-F.T./1A-6/66-S.T.—26th August, 1966.—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st September, 1966, the following amendment in this department notification No. 1235-F.T., dated the 6th April, 1964, published at page 986 of Part I of the "Calcutta Gazette", dated the 23rd April, 1964, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the Table appended to the said notification, in column 3 under the heading "Percentage of deduction", for the entry against clause (*i*) of the entry in column *2*, substitute the following entry, namely:

"2¾ *per centum*".

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

PART V

The Central Sales Tax Act, 1956

(As modified up to 31st January, 1967)

STATEMENT OF REPEALS AND AMENDMENTS

AMENDED		Act No. 5 of 1958, Act No. 31 of 1958, Act No. 14 of 1961, Act No. 8 of 1963, and the Finance Act, 1966.
REPEALS	...	Nil

CHAPTER 19

The Central Sales Tax Act, 1956

No. 74 of 1956

[*As modified up to 31st January, 1967*]

An Act to formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce or outside a State or in the course of import into or export from India, to provide for the levy, collection and distribution of taxes on sales of goods in the course of inter-State trade or commerce and to declare certain goods to be of special importance in inter-State trade or commerce and specify the restrictions and conditions to which State laws imposing taxes on the sale or purchase of such goods of special importance shall be subject.

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

CHAPTER I

Preliminary

Short title, extent and commencement

1. (*1*) This Act may be called the Central Sales Tax Act, 1956.

(*2*) It extends to the whole of India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

Definitions

2. In this Act, unless the context otherwise requires,—

(*a*) "appropriate State" means—

(*i*) in relation to a dealer who has one or more places of business situate in the same State, that State;

(*ii*) in relation to a dealer who has places of business situate in different States, every such State with respect to the place or places of business situate within its territory;

(*b*) "dealer" means any person who carries on the business of buying or selling goods, and includes a Government which carries on such business;

(*c*) "declared goods" means goods declared under section 14 to be of special importance in inter-State trade or commerce;

(*d*) "goods" includes all materials, articles, commodities and all other kinds of movable property, but does not include newspapers, actionable claims, stocks, shares and securities;

(*dd*) "place of business" includes—

(*i*) in any case where a dealer carries on business through an agent (by whatever name called), the place of business of such agent;

(*ii*) a warehouse, godown or other place where a dealer stores his goods; and

(*iii*) a place where a dealer keeps his books of account;

(*e*) "prescribed" means prescribed by rules made under this Act;

(*f*) "registered dealer" means a dealer who is registered under section 7;

(*g*) "sale", with its grammatical variations and cognate expressions, means any transfer of property in goods, by one person to another for cash or for deferred payment or for any other valuable consideration, and includes a transfer of goods on the hire-purchase or other system of payment by instalments, but does not include a mortgage or hypothecation of or a charge or pledge on goods;

(*h*) "sale price" means the amount payable to a dealer as consideration for the sale of any goods, less any sum allowed as cash discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof other than the cost of freight or delivery or the cost of installation in cases where such cost is separately charged;

(*i*) "sales tax law" means any law for the time being in force in any State or part thereof which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf, and "general sales tax law" means the law for the time being in force in any State or part thereof which provides for the levy of tax on the sale or purchase of goods generally;

(*j*) "turnover" used in relation to any dealer liable to tax under this Act means the aggregate of the sale prices received and receivable by him in respect of sales of any goods in the course of inter-State trade or commerce made during any prescribed period and determined in the prescribed manner;

(*k*) "year", in relation to a dealer, means the year applicable in relation to him under the general sales tax law of the appropriate State, and where there is no such year applicable, the financial year.

CHAPTER II

Formulations of principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce or outside a State or in the course of import or export.

When is a sale or purchase of goods said to take place in the course of inter-State trade or commerce

3. A sale or purchase of goods shall be deemed to take place in the course of inter-State trade or commerce if the sale or purchase —

(*a*) occasions the movement of goods from one State to another; or

(*b*) is effected by a transfer of documents of title to the goods during their movement from one State to another.

Explanation 1.—Where goods are delivered to a carrier or other bailee for transmission, the movement of the goods shall, for the purposes of clause (*b*), be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee.

Explanation 2.—Where the movement of goods commences and terminates in the same State it shall not be deemed to be a movement of goods from one State to another by reason merely of the fact that in the course of such movement the goods pass through the territory of any other State.

When is a sale or purchase of goods said to take place outside a State

4. (*1*) Subject to the provisions contained in section 3, when a sale or purchase of goods is determined in accordance with sub-section (*2*) to take place inside a State, such sale or purchase shall be deemed to have taken place outside all other States.

(*2*) A sale or purchase of goods shall be deemed to take place inside a State if the goods are within the State —

(*a*) in the case of specific or ascertained goods, at the time the contract of sale is made; and

(*b*) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller or by the buyer, whether assent of the other party is prior or subsequent to such appropriation.

Explanation.—Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of this sub-section shall apply as if there were separate contracts in respect of the goods at each of such places.

When is a sale or purchase of goods said to take place in the course of import or export

5. (*1*) A sale or purchase of goods shall be deemed to take place in the course of the export of the goods out of the territory of India only if the sale or purchase either occasions such export or is effected by a transfer of documents of title to the goods after the goods have crossed the customs frontiers of India.

(*2*) A sale or purchase of goods shall be deemed to take place in the course of the import of the goods into the territory of India only if the sale or purchase either occasions such import or is effected by a transfer of documents of title to the goods before the goods have crossed the customs frontiers of India.

CHAPTER III

Inter-State Sales Tax

Liability to tax on inter-State sales

6. (*1*) Subject to the other provisions contained in this Act, every dealer shall, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, not being earlier than thirty days from the date of such notification, be liable to pay tax under this Act on all sales effected by him in the course of inter-State trade or commerce during any year on and from the date so notified.

(*2*) Notwithstanding anything contained in sub-section (*1*), where a sale in the course of inter-State trade or commerce of goods of the description referred to in sub-section (*3*) of section 8—

(*a*) has occasioned the movement of such goods from one State to another; or

(*b*) has been effected by a transfer of documents of title to such goods during their movement from one State to another; any subsequent sale to a registered dealer during such movement effected by a transfer of documents of title to such goods shall not be subject to tax under this Act:

Provided that no such subsequent sale shall be exempt from tax under this sub-section unless the dealer effecting the sale furnishes to the prescribed authority in the prescribed manner a certificate duly filled and signed by the registered dealer from whom the goods were purchased, containing the prescribed particulars.

Registration of dealers

7. (*1*) Every dealer liable to pay tax under this Act shall, within such time as may be prescribed for the purpose, make an application for registration under this Act to such authority in the appropriate State as the Central Government may, by general or special order specify, and every such application shall contain such particulars as may be prescribed.

(*2*) Any dealer liable to pay tax under the sales tax law of the appropriate State, or where there is no such law in force in the appropriate State or any part thereof, any dealer having a place of business in that State or part, as the case may be, may, notwithstanding that he is not liable to pay tax under this Act, apply for registration under this Act to the authority referred to in sub-section (*1*), and every such application shall contain such particulars as may be prescribed.

Explanation.—For the purposes of this sub-section, a dealer shall be deemed to be liable to pay tax under the sales tax law of the appropriate State notwithstanding that under such law a sale or purchase made by him is exempt from tax or a refund or rebate of tax is admissible in respect thereof.

(*3*) If the authority to whom an application under sub-section (*1*) or sub-section (*2*) is made is satisfied that the application is in conformity with the provisions of this Act and the rules made thereunder, he shall register the applicant and grant to him a certificate of registration in the prescribed form which shall specify the class or classes of goods for the purposes of sub-section (*1*) of section 8.

(*4*) A certificate of registration granted under this section may—

(*a*) either on the application of the dealer to whom it has been granted, or, where no such application has been made, after due notice to the dealer, be amended by the authority granting it if he is satisfied that by reason of the registered dealer having changed the name, place or nature of his business or the class or classes of goods in which he carries on business or for any other reason the certificate of registration granted to him requires to be amended; or

(*b*) be cancelled by the authority granting it where he is satisfied, after due notice to the dealer to whom it has been granted, that he has ceased to carry on business or has ceased to exist, or in the case of a dealer registered under sub-section (*2*) has ceased to be liable to pay tax under the sales tax law of the appropriate State or for any other sufficient reason.

(*5*) A registered dealer may apply in the prescribed manner not later than six months before the end of a year to the authority which granted his certificate of registration for the cancellation of such registration and the authority shall, unless the dealer is liable to pay tax under this Act, cancel the registration accordingly, and where he does so, the cancellation shall take effect from the end of the year.

Rates of tax on sales in the course of inter-State trade or commerce

8. (*1*) Every dealer, who in the course of inter-State trade or commerce—

(*a*) sells to the Government any goods; or

(*b*) sells to a registered dealer other than the Government goods of the description referred to in sub-section (*3*);

shall be liable to pay tax under this Act, which shall be [1][three *per cent.*] of his turnover.

(*2*) The tax payable by any dealer on his turnover in so far as the turnover or any part thereof relates to the sale of goods in the course of inter-State trade or commerce not falling within sub-section (*1*)—

(*a*) in the case of declared goods, shall be calculated at the rate applicable to the sale or purchase of such goods inside the appropriate State; and

(*b*) in the case of goods other than declared goods, shall be calculated at the rate of [2][ten *per cent.*] or at the rate applicable to the sale or purchase of such goods inside the appropriate State, whichever is higher;

and for the purpose of making any such calculation any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.

(*2A*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*), if under the sales tax law of the appropriate State the sale or purchase, as the case may be, of any goods by a

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[1]The words within square brackets were substituted by the Finance Act, 1966.

[2]The words within square brackets were substituted for the words 'seven *per cent.*', by section 2(*ii*) of the Central Sales Tax (Amendment) Act, 1963 (Act No. 8 of 1963).

dealer is exempt from tax generally or is subject to tax generally at a rate which is lower than [1][three *per cent.*] (whether called a tax or fee or by any other name), the tax payable under this Act on his turnover in so far as the turnover or any part thereof relates to the sale of such goods shall be *nil* or, as the case may be, shall be calculated at the lower rate.

Explanation.—For the purposes of this sub-section a sale or purchase of goods shall not be deemed to be exempt from tax generally under the sales tax law of the appropriate State if under that law it is exempt only in specified circumstances or under specified conditions or in relation to which the tax is levied at specified stages or otherwise than with reference to the turnover of the goods.

(*3*) The goods referred to in clause (*b*) of sub-section (*1*)—

[2][(*a*) *Omitted.*]

(*b*)[3] are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him or subject to any rules made by the Central Government in this behalf, for use by him in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;

(*c*) are containers or other materials specified in the certificate of registration of the registered dealer purchasing the goods, being containers or materials intended for being used for the packing of goods for sale;

(*d*) are containers or other materials used for the packing of any goods or classes of goods specified in the certificate of registration referred to in [4]clause (*b*) or for the packing of any containers or other materials specified in the certificate of registration referred to in clause (*c*).

(*4*) The provisions of sub-section (*1*) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner—

(*a*) a declaration duly filled and signed by the registered dealer to whom the goods are sold containing the

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[1]The words within square brackets were substituted by the Finance Act, 1966.

[2]The clause (*a*) was omitted by section 2(*iii*)(*a*) of the Central Sales Tax (Amendment) Act, 1963.

[3]The words "in the case of goods other than declared goods" were deleted by section 2(*iii*)(*b*) of the Central Sales Tax (Amendment) Act, 1963.

[4]The words and figures 'clause (*a*) or' were deleted by section 2(*iii*)(*c*) of the Central Sales Tax (Amendment) Act, 1963.

prescribed particulars in a prescribed form obtained from the prescribed authority; or

(*b*) if the goods are sold to the Government, not being a registered dealer, a certificate in the prescribed form duly filled and signed by a duly authorised officer of the Government.

(*5*) Notwithstanding anything contained in this section, the State Government may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, direct that in respect of such goods or classes of goods as may be mentioned in the notification and subject to such conditions as it may think fit to impose, no tax under this Act shall be payable by any dealer having his place of business in any State in respect of the sale by him from any such place of business of any such goods in the course of inter-State trade or commerce or that the tax on such sales shall be calculated at such lower rates than those specified in sub-section (*1*) or sub-section (*2*) as may be mentioned in the notification.

Levy and collection of tax

9. (*1*) The tax payable by any dealer under this Act on sales of goods effected by him in the course of inter-State trade or commerce whether such sales fall within clause (*a*) or clause (*b*) of section 3 shall be levied and collected by the Government of India in the manner provided in sub-section (*3*) in the State from which the movement of the goods commenced:

Provided that, in the case of a sale of goods during their movement from one State to another being a sale subsequent to the first sale in respect of the same goods, the tax shall, where such sale does not fall within sub-section (*2*) of section 6, be levied and collected in the State from which the registered dealer effecting the subsequent sale obtained the form prescribed for the purposes of clause (*a*) of sub-section (*4*) of section 8 in connection with the purchase of such goods.

(*2*) The penalty imposed upon any dealer under section 10A shall be collected by the Government of India in the manner provided in sub-section (*3*)—

(*a*) in the case of an offence falling under clause (*b*) or clause (*d*) of section 10, in the State in which the person purchasing the goods obtained the form prescribed for the purposes of clause (*a*) of sub-section (*4*) of section 8 in connection with the purchase of such goods;

(*b*) in the case of an offence falling under clause (*c*) of section 10, in the State in which the person purchasing the goods should have registered himself if the offence had not been committed.

(*3*) The authorities for the time being empowered to assess, collect and enforce payment of any tax under the general sales tax law of the appropriate State shall, on behalf of the Government of India and subject to any rules made under this Act, assess, collect and enforce payment of any tax, including any penalty, payable by a dealer under this Act in the same manner as the tax on the sale or purchase of goods under the general sales tax law of the State is assessed, paid and collected; and for this purpose they may exercise all or any of the powers they have under the general sales tax law of the State; and the provisions of such law, including provisions relating to returns, appeals, reviews, revisions, references, penalties and compounding of offences, shall apply accordingly:

Provided that if in any State or part thereof there is no general sales tax law in force, the Central Government may, by rules made in this behalf, make necessary provision for all or any of the matters specified in this sub-section, and such rules may provide that a breach of any rule shall be punishable with fine which may extend to five hundred rupees; and where the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

(*4*) The proceeds in any financial year of any tax, including any penalty, levied and collected under this Act in any State (other than a Union territory) on behalf of the Government of India shall be assigned to that State and shall be retained by it and the proceeds attributable to Union territories shall form part of the Consolidated Fund of India.

Collection of tax to be only by registered dealers

9A. No person who is not a registered dealer shall collect in respect of any sale by him of goods in the course of inter-State trade or commerce any amount by way of tax under this Act, and no registered dealer shall make any such collection except in accordance with this Act and the rules made thereunder.

Penalties

10. If any person—

(*a*) fails to get himself registered as required by section 7; or

(*b*) being a registered dealer, falsely represents when purchasing any class of goods that goods of such class are covered by his certificate of registration; or

(*c*) not being a registered dealer, falsely represents when purchasing goods in the course of inter-State trade or commerce that he is a registered dealer; or

(*d*) after purchasing any goods for any of the purposes specified in clause (*b*) of sub-section (*3*) of section 8 fails, without reasonable excuse, to make use of the goods for any such purpose;

(*e*) has in his possession any form prescribed for the purpose of sub-section (*4*) of section 8 which has not been obtained by him or by his principal or by his agent in accordance with the provisions of this Act or any rules made thereunder;

(*f*) collects any amount by way of tax in contravention of the provisions contained in section 9A;

he shall be punishable with simple imprisonment which may extend to six months, or with fine, or with both; and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

Imposition of penalty in lieu of prosecution

10A. If any person purchasing goods is guilty of an offence under clause (*b*) or clause (*c*) or clause (*d*) of section 10, the authority who granted to him or, as the case may be, is competent to grant to him a certificate of registration under this Act may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one-and-a-half times the tax which would have been levied under this Act in respect of the sale to him of the goods if the offence had not been committed:

Provided that no prosecution for an offence under section 10 shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

Cognizance of offence

11. (*1*) No court shall take cognizance of any offence punishable under this Act or the rules made thereunder except with the previous sanction of the Government within the local limits of whose jurisdiction the offence has been committed or of such officer of that Government as it may by general or special order specify in this behalf; and no court inferior to that of a presidency magistrate or a magistrate of the first class shall try any such offence.

(*2*) All offences punishable under this Act shall be cognizable and bailable.

Indemnity

12. No suit, prosecution or other legal proceeding shall lie against any officer of Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

Power to make rules

13. (*1*) The Central Government, may by notification in the Official Gazette make rules providing for—

(*a*) the manner in which applications for registration may be made under this Act, the particulars to be contained therein, the procedure for the grant of such registration, the circumstances in which registration may be refused

and the form in which the certificate of registration may be given;

(*b*) the period of turnover, the manner in which the turnover in relation to the sale of any goods under this Act shall be determined, and the deductions which may be made in the process of such determination;

(*c*) the cases and circumstances in which and the conditions subject to which, any registration granted under this Act may be cancelled;

(*d*) the form in which and the particulars to be contained in any declaration or certificate to be given under this Act;

(*e*) the enumeration of goods or class of goods used in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;

(*f*) the matters in respect of which provision may be made under the proviso to sub-section (*3*) of section 9;

(*g*) the fees payable in respect of applications under this Act;

(*2*) All rules made by the Central Government under sub-section (*1*) shall be laid before both Houses of Parliament as soon as may be after they are made and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

(*3*) The State Government may make rules, not inconsistent with the provisions of this Act and the rules made under sub-section (*1*), to carry out the purposes of this Act.

(*4*) In particular and without prejudice to the powers conferred by sub-section (*3*), the State Government may make rules for all or any of the following purposes, namely:—

(*a*) the publication of lists of registered dealers, of the amendments made in such lists from time to time, and the particulars to be contained in such lists:

(*b*) the form and manner in which accounts relating to sales in the course of inter-State trade or commerce shall be kept by registered dealers:

(*c*) the furnishing of any information relating to the stocks of, goods of, purchases, sales and deliveries of goods by any dealer or any other information relating to his business as may be necessary for the purposes of this Act;

(*d*) the inspection of any books, accounts or documents required to be kept under this Act, the entry into any premises at all reasonable times for the purposes of searching for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents;

(*e*) the authority from whom, the conditions subject to which and the fees subject to payment of which any form of declaration prescribed under sub-section (*4*) of section 8 may be obtained, the manner in which the form shall be kept in custody and records relating thereto maintained, the manner in which any such form may be used and any such declaration may be furnished;

(*f*) in the case of an undivided Hindu family, association, club, society, firm or company or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person, the furnishing of a declaration stating the name of the person who shall be deemed to be the manager in relation to the business of the dealer in the State and the form in which such declaration may be given;

(*g*) the time within which, the manner in which and the authorities to whom any change in the ownership of any business or in the name, place or nature of any business carried on by any dealer shall be furnished.

(*5*) In making any rule under this section the State Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

CHAPTER IV

Goods of special importance in inter-State trade or commerce

Certain goods to be of special importance in inter-State trade or commerce

14. It is hereby declared that the following goods are of special importance in inter-State trade or commerce:—

(*i*) coal, including coke in all its forms;

(*ii*) cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;

(*iia*) cotton fabrics, as defined in item *[No. 19] of the First Schedule to the Central Excises and Salt Act, 1944; I of 1944

(*iib*) cotton yarn, but not including cotton yarn waste;

(*iii*) hides and skins, whether in a raw or dressed state;

(*iv*) iron and steel, that is to say,—

(*a*) pig iron and iron scrap;

(*b*) iron plates sold in the same form in which they are directly produced by the rolling mill;

(*c*) steel scrap, steel ingots, steel billets, steel bars and rods;

(*d*) (*i*) steel plates
(*ii*) steel sheets
(*iii*) sheet bars and tin bars
(*iv*) rolled steel sections
(*v*) tool alloy steel;

sold in the same form in which they are directly produced by the rolling mill;

(*v*) jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorious* and the fibre known as *mesta* or *bimli* extracted from plants of the species *hibiscus cannabinus* and *hibiscus subdariffa-var altissima*, whether baled or otherwise;

(*vi*) oil-seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps, and the like or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics, and the like.

(*vii*) rayon or artificial silk-fabrics, as defined in item *[No. 22] of the First Schedule to the Central Excises and Salt Act, 1944; I of 1944

(*viii*) sugar, as defined in item *[No. 1] of the First Schedule to the Central Excises and Salt Act, 1944; I of 1944

(*ix*) tobacco, as defined in item *[No. 4] of the First Schedule to the Central Excises and Salt Act, 1944; I of 1944

(*x*) woollen fabrics, as defined in item *[No. 21] of the First Schedule to the Central Excises and Salt Act, 1944; I of 1944

(*xi*) silk fabrics, as defined in item *[No. 20] of the First Schedule to the Central Excises and Salt Act, 1944. 1 of 1944

*Amended by the Finance Act, 1961.

Restrictions and conditions in regard to tax on sales or purchases of declared goods

15. Every sales tax law of a State shall, in so far as it imposes or authorises the imposition of a tax on the sale or purchase of declared goods, be subject to the following restrictions and conditions, namely:—

(*a*) the tax payable under that law in respect of any sale or purchase of such goods inside the State shall not exceed [1][three *per cent.*] of the sale or purchase price thereof, and such tax shall not be levied at more than one stage;

(*b*) where a tax has been levied under that law in respect of the sale or purchase inside the State of any declared goods and such goods are sold in the course of inter-State trade or commerce, the tax so levied shall be refunded to such person in such manner and subject to such conditions as may be provided in any law in force in that State.

Repeal of Act 52 of 1952

16. The Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952, is hereby repealed.

[1]Substituted for the words "two *per cent.*" by section 51(*1*)(*b*) of the Finance Act, 1966.

CHAPTER 20

List of Acts amending the Central Sales Tax Act, 1956, as it stood on 1st July, 1957 with certain particulars

I Name of Act and date of its Publication in Official Gazette	II Section/ paragraph of the amending Act	III How entry in the preceding column affects the original Act	IV Date of enforcement, and remarks, if any
1. The Central Sales Tax (Amendment) Act, 1958 (Act No. 5 of 1958) 13.3.58	2	*Amends* Section 1(*2*)	13.3.58
2. The Central Sales Tax (Second Amendment) Act, 1958 (Act No. 31 of 1958) 16.9.58	2(*i*)	*Amends* Section 2(*a*)	1.10.58
	2(*ii*)	*Amends* Section 2(*b*)	1.10.58
	2(*iii*)	*Amends* Section 2(*d*)	1.10.58
	2(*iv*)	*Inserts* Section 2(*dd*)	1.10.58
	3	*Amends* Section 6	1.10.58
	4(*i*)	*Substitutes* Section 7(*2*)	1.10.58
	4(*ii*)	*Substitutes* Section 7(*4*)	1.10.58
	5	*Amends* Section 8	1.10.58
	6	*Substitutes* Section 9 and *Inserts* Section 9A	1.10.58
	7	*Inserts* Section 10(*f*)	1.10.58
	8	*Inserts* Section 10A	1.10.58
	9(*i*)	*Substitutes* Section 13(*1*)(*d*) and *Inserts* Sections 13(*1*)(*e*), 13(*1*)(*f*), 13(*1*)(*g*)	1.10.58
	9(*ii*)	*Amends* Sections 13(*4*)(*e*) 13(*4*)(*g*)	1.10.58
	10(*i*)	*Substitutes* Section 14(*iia*) and *Inserts* Section 14(*iib*)	1.10.58
	10(*ii*)	*Inserts* Sections 14(*vii*), 14(*viii*), 14(*ix*) 14(*x*)	1.10.58
	11	*Substitutes* Section 15	1.10.58
	12	*Repeals* Section 7 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957	1.10.58

I	II	III		IV
Name of Act and date of its Publication in Official Gazette	Section/ paragraph of the amending Act	How entry in the preceding column affects the original Act		Date of enforcement, and remarks, if any
3. The Finance Act, 1961 (Act No. 14 of 1961) 29.4.61	14	*Amends*	Sections 14(*iia*), 14(*vii*), 14(*viii*), 14(*ix*) and 14(*x*);	29.4.61
		Inserts	Section 14(*xi*)	1.3.61
4. The Central Sales Tax (Amendment) Act, 1963 (Act No. 8 of 1963) 23.3.63	2(*i*)	*Amends*	Sections 8(*1*) 8(*2A*)	1.4.63
	2(*ii*)	*Amends*	Section 8(*2*)	1.4.63
	2(*iii*)	*Omits*	Section 8(*3*)(*a*) and	1.4.63
		Amends	Sections 8(*3*)(*b*) 8(*3*)(*d*)	
5. The Finance Act, 1966 (13.5.66)	51(*1*)(*a*)	*Amends*	Sections 8(*1*) 8(*2A*)	1.7.66
	51(*1*)(*b*)	*Amends*	Section 15(*a*)	1.7.66

CHAPTER 21

Amendments in the Central Sales Tax Act, 1956 from time to time

The different sections of the Act which have been amended, substituted, deleted or inserted from time to time, are shown below in their original and amended forms.

[*As from the 1st July, 1957*]

Section 1

(*1*) This Act may be called the Central Sales Tax Act, 1956.

(*2*) It extends to the whole of India except the State of Jammu and Kashmir.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

[*As from the 13th March, 1958*]

(*1*) This Act may be called the Central Sales Tax Act, 1956.

(*2*) It extends to the whole of India.

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint, and different dates may be appointed for different provisions of this Act.

[*As from the 1st July, 1957*]

Section 2

In this Act, unless the context otherwise requires,—

(*a*) "appropriate State" means—

(*i*) in relation to a dealer who has one or more places of business situate in the same State, that State;

(*ii*) in relation to a dealer who has one or more places of business situate in different States, every such State with respect to the place or places of business situate within its territory;

Explanation.—"Place of business" means—

(*i*) in the case of a sale of goods in the course of inter-State trade or commerce falling within clause (*a*) of section 3, the place from which the goods have been moved by reason of such sale;

(*ii*) in the case of any such sale falling within clause (*b*) of section 3, the place where the sale is effected;

(*b*) "dealer" means any person who carries on the business of selling goods, and includes a Government which carries on such business;

(*c*) "declared goods" means goods declared under section 14 to be of special importance in inter-State trade or commerce;

(*d*) "goods" includes all materials, articles, commodities and all other kinds of movable property, but does not include actionable claims, stocks, shares and securities;

(*e*) "prescribed" means prescribed by rules made under this Act;

(*f*) "registered dealer" means a dealer who is registered under section 7;

(*g*) "sale", with its grammatical variations and cognate expressions, means any transfer of property in goods by one person to another for cash or for deferred payment or for any other valuable consideration, and includes a transfer of goods on the hire-purchase or other system of payment by instalments, but does not include a mortgage or hypothecation of or a charge or pledge on goods;

(*h*) "sale price" means the amount payable to a dealer as consideration for the sale of any goods, less any sum allowed as cash discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof other than the cost of freight or delivery or the cost of installation in cases where such cost is separately charged;

(*i*) "sales tax law" means any law for the time being in force in any State or part thereof which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf, and "general sales tax law" means the law for the time being in force in any State or part thereof which provides for the levy of tax on the sale or purchase of goods generally;

(*j*) "turnover" used in relation to any dealer liable to tax under this Act means the aggregate of the sale prices received and receivable by him in respect of sales of any goods in the course of inter-State trade or commerce made during any prescribed period and determined in the prescribed manner;

(*k*) "year", in relation to a dealer, means the year applicable in relation to him under the general sales tax law of the appropriate State, and where there is no such year applicable, the financial year.

[*As from the 1st October, 1958*]

In this Act, unless the context otherwise requires,—

(*a*) "appropriate State" means—

(*i*) in relation to a dealer who has one or more places of business situate in the same State, that State;

(*ii*) in relation to a dealer who has places of business situate in different States, every such State with respect to the place or places of business situate within its territory;

(*b*) "dealer" means any person who carries on the business of buying or selling goods, and includes a Government which carries on such business;

(*c*) "declared goods" means goods declared under section 14 to be of special importance in inter-State trade or commerce;

(*d*) "goods" includes all materials, articles, commodities and all other kinds of movable property, but does not include newspapers, actionable claims, stocks, shares and securities;

(*dd*) "place of business" includes—

(*i*) in any case where a dealer carries on business through an agent (by whatever name called), the place of business of such agent;

(*ii*) a warehouse, godown or other place where a dealer stores his goods; and

(*iii*) a place where a dealer keeps his books of account;

(*e*) "prescribed" means prescribed by rules made under this Act;

(*f*) "registered dealer" means a dealer who is registered under section 7;

(*g*) "sale", with its grammatical variations and cognate expressions, means any transfer of property in goods by one person to another for cash or for deferred payment or for any other valuable consideration, and includes a transfer of goods on the hire-purchase or other system of payment by instalments, but does not include a

mortgage or hypothecation of or a charge or pledge on goods;

(*h*) "sale price" means the amount payable to a dealer as consideration for the sale of any goods, less any sum allowed as cash discount according to the practice normally prevailing in the trade, but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before the delivery thereof other than the cost of freight or delivery or the cost of installation in cases where such cost is separately charged;

(*i*) "sales tax law" means any law for the time being in force in any State or part thereof which provides for the levy of taxes on the sale or purchase of goods generally or on any specified goods expressly mentioned in that behalf, and "general sales tax law" means the law for the time being in force in any State or part thereof which provides for the levy of tax on the sale or purchase of goods generally;

(*j*) "turnover" used in relation to any dealer liable to tax under this Act means the aggregate of the sale prices received and receivable by him in respect of sales of any goods in the course of inter-State trade or commerce made during any prescribed period and determined in the prescribed manner;

(*k*) "year", in relation to a dealer, means the year applicable in relation to him under the general sales tax law of the appropriate State, and where there is no such year applicable, the financial year.

[*As from the 1st July, 1957*]

Section 3 A sale or purchase of goods shall be deemed to take place in the course of inter-State trade or commerce if the sale or purchase

(*a*) occasions the movement of goods from one State to another; or

(*b*) is effected by a transfer of documents of title to the goods during their movement from one State to another.

Explanation 1.—Where goods are delivered to a carrier or other bailee for transmission, the movement of the goods shall, for the purposes of clause (*b*), be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee.

Explanation 2.—Where the movement of goods commences and terminates in the same State it shall not be deemed to be a

movement of goods from one State to another by reason merely of the fact that in the course of such movement the goods pass through the territory of any other State.

[*As from the 1st July, 1957*]

Section 4

(*1*) Subject to the provisions contained in section 3, when a sale or purchase of goods is determined in accordance with sub-section (*2*) to take place inside a State, such sale or purchase shall be deemed to have taken place outside all other States.

(*2*) A sale or purchase of goods shall be deemed to take place inside a State if the goods are within the State—

(*a*) in the case of specific or ascertained goods, at the time the contract of sale is made; and

(*b*) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale by the seller or by the buyer, whether assent of the other party is prior or subsequent to such appropriation.

Explanation.—Where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of this sub-section shall apply as if there were separate contracts in respect of the goods at each of such places.

[*As from the 1st July, 1957*]

Section 5

(*1*) A sale or purchase of goods shall be deemed to take place in the course of the export of the goods out of the territory of India only if the sale or purchase either occasions such export or is effected by a transfer of documents of title to the goods after the goods have crossed the customs frontiers of India.

(*2*) A sale or purchase of goods shall be deemed to take place in the course of the import of the goods into the territory of India only if the sale or purchase either occasions such import or is effected by a transfer of documents of title to the goods before the goods have crossed the customs frontiers of India.

[*As from the 1st July, 1957*]

Section 6

Subject to the other provisions contained in this Act, every dealer shall, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, not being earlier than thirty days from the date of such notification, be liable to pay tax under this Act on all sales effected by him in the course of inter-State trade or commerce during any year on and from the date so notified.

[*As from the 1st October, 1958*]

(*1*) Subject to the other provisions contained in this Act, every dealer shall, with effect from such date as the Central Government may, by notification in the Official Gazette, appoint, not being earlier than thirty days from the date of such notification, be liable to pay tax under this Act on all sales effected by him in the course of inter-State trade or commerce during any year on and from the date so notified.

(*2*) Notwithstanding anything contained in sub-section (*1*), where a sale in the course of inter-State trade or commerce of goods of the description referred to in sub-section (*3*) of section 8—

(*a*) has occasioned the movement of such goods from one State to another; or

(*b*) has been effected by a transfer of documents of title to such goods during their movement from one State to another;

any subsequent sale to a registered dealer during such movement effected by a transfer of documents of title to such goods shall not be subject to tax under this Act:

Provided that no such subsequent sale shall be exempt from tax under this sub-section unless the dealer effecting the sale furnishes to the prescribed authority in the prescribed manner a certificate duly filled and signed by the registered dealer from whom the goods were purchased, containing the prescribed particulars.

[*As from the 1st July, 1957*]

Section 7

(*1*) Every dealer liable to pay tax under this Act shall, within such time as may be prescribed for the purpose, make an application for registration under this Act to such authority in the appropriate State as the Central Government may, by general or special order, specify, and every such application shall contain such particulars as may be prescribed.

(*2*) Any dealer who is liable to pay tax under the sales tax law of the appropriate State may, notwithstanding that he is not liable to pay tax under this Act, apply for registration under this Act to the authority referred to in sub-section (*1*), and every such application shall contain such particulars as may be prescribed.

(*3*) If the authority to whom an application under sub-section (*1*) or sub-section (*2*) is made is satisfied that the application is in conformity with the provisions of this Act and the rules made thereunder, he shall register the applicant and grant to him

a certificate of registration in the prescribed form which shall specify the class or classes of goods for the purposes of sub-section (*1*) of section 8.

(*4*) A certificate of registration granted under this section may be cancelled by the authority granting it, where it is satisfied that the dealer to whom it has been granted has ceased to carry on business or has ceased to exist or, in the case of a dealer registered under sub-section (*2*), has ceased to be liable to pay tax under the sale-tax law of the appropriate State or for any other sufficient reason.

(*5*) A registered dealer may apply in the prescribed manner not later than six months before the end of a year to the authority which granted his certificate of registration for the cancellation of such registration, and the authority shall, unless the dealer is liable to pay tax under this Act, cancel the registration accordingly, and where he does so, the cancellation shall take effect from the end of the year.

[*As from the 1st October, 1958*]

(*1*) Every dealer liable to pay tax under this Act shall, within such time as may be prescribed for the purpose, make an application for registration under this Act to such authority in the appropriate State as the Central Government may, by general or special order, specify, and every such application shall contain such particulars as may be prescribed.

(*2*) Any dealer liable to pay tax under the sales tax law of the appropriate State, or where there is no such law in force in the appropriate State or any part thereof, any dealer having a place of business in that State or part, as the case may be, may, notwithstanding that he is not liable to pay tax under this Act, apply for registration under this Act to the authority referred to in sub-section (*1*), and every such application shall contain such particulars as may be prescribed.

Explanation.—For the purposes of this sub-section, a dealer shall be deemed to be liable to pay tax under the sales tax law of the appropriate State notwithstanding that under such law a sale or purchase made by him is exempt from tax or a refund or rebate of tax is admissible in respect thereof.

(*3*) If the authority to whom an application under sub-section (*1*) or sub-section (*2*) is made is satisfied that the application is in conformity with the provisions of this Act and the rules made thereunder, he shall register the applicant and grant to him a certificate of registration in the prescribed form which shall specify the class or classes of goods for the purposes of sub-section (*1*) of section 8.

(*4*) A certificate of registration granted under this section may—

(*a*) either on the application of the dealer to whom it has been granted, or, where no such application has been made, after due notice to the dealer, be amended by the Authority granting it if he is satisfied that by reason of the registered dealer having changed the name, place or nature of his business or the class or classes of goods in which he carries on business or for any other reason the certificate of registration granted to him requires to be amended; or

(*b*) be cancelled by the authority granting it where he is satisfied, after due notice to the dealer to whom it has been granted, that he has ceased to carry on business or has ceased to exist, or in the case of a dealer registered under sub-section (*2*) has ceased to be liable to pay tax under the sales tax law of the appropriate State or for any other sufficient reason.

(*5*) A registered dealer may apply in the prescribed manner not later than six months before the end of a year to the authority which granted his certificate of registration for the cancellation of such registration, and the authority shall, unless the dealer is liable to pay tax under this Act, cancel the registration accordingly, and where he does so, the cancellation shall take effect from the end of the year.

[*As from the 1st July, 1957*]

Section 8

(*1*) Every dealer who, in the course of inter-State trade or commerce, sells to a registered dealer goods of the description referred to in sub-section (*3*) shall be liable to pay tax under this Act, which shall be one *per cent* of his turnover:

Provided that, if under the sales tax law of the appropriate State, the sale or purchase of any goods by a dealer is exempt from tax generally and not in specified cases or in specified circumstances or is subject to tax (by whatever name called) at a rate or rates which is or are lower than the rate specified in sub-section (*1*), the tax payable under this Act on the turnover in relation to the sale of such goods in the course of inter-State trade or commerce shall be *nil* or shall be calculated at the lower rate, as the case may be.

(*2*) The tax payable by any dealer in any case not falling within sub-section (*1*) in respect of the sale by him of any goods in the course of inter-State trade or commerce shall be calculated at the same rates and in the same manner as would have been

done if the sale had, in fact, taken place inside the appropriate State, and for the purpose of making any such calculation any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.

(*3*) The goods referred to in sub-section (*1*)—

(*a*) in the case of declared goods, are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for resale by him; and

(*b*) in any other case, are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for resale by him or for use by him in the manufacture of goods for sale or for use by him in the execution of any contract;

and in either case include the containers or other materials used for the packing of goods of the class or classes of goods so specified.

Explanation.—For the purposes of this sub-section, "contract" means any agreement for carrying out for cash or deferred payment or other valuable consideration—

(*i*) the construction, fitting out, improvement or repair of any building, road, bridge or other immovable property; or

(*ii*) the installation or repair of any machinery affixed to any building or other immovable property.

(*4*) The provisions of sub-section (*1*) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner a declaration duly filled and signed by the registered dealer to whom the goods are sold, containing the prescribed particulars on a prescribed form obtained from the prescribed authority.

(*5*) Notwithstanding anything contained in this section, [the State Government] may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, direct that in respect of such goods or classes of goods as may be mentioned in the notification and subject to such conditions as it may think fit to impose, no tax under this Act shall be payable by any dealer having his place of business in the state in respect of the sale by him from any such place of business of any such goods in the course of inter-State trade or commerce or that the tax on such sales shall be calculated at such lower rates than

those specified in sub-section (*1*) or sub-section (*2*) as may be mentioned in the notification.

[*As from the 1st October, 1958*]

(*1*) Every dealer, who in the course of inter-State trade or commerce—

(*a*) sells to the Government any goods; or

(*b*) sells to a registered dealer other than the Government goods of the description referred to in sub-section (*3*);

shall be liable to pay tax under this Act, which shall be one *per cent.* of his turnover.

(*2*) The tax payable by any dealer on his turnover in so far as the turnover or any part thereof relates to the sale of goods in the course of inter-State trade or commerce not falling within sub-section (*1*)—

(*a*) in the case of declared goods, shall be calculated at the rate applicable to the sale or purchase of such goods inside the appropriate State; and

(*b*) in the case of goods other than declared goods, shall be calculated at the rate of seven *per cent.* or at the rate applicable to the sale or purchase of such goods inside the appropriate State, whichever is higher;

and for the purpose of making any such calculation any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.

(*2A*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*), if under the sales tax law of the appropriate State the sale or purchase, as the case may be, of any goods by a dealer is exempt from tax generally or is subject to tax generally at a rate which is lower than one *per cent.* (whether called a tax or fee or by any other name), the tax payable under this Act on his turnover in so far as the turnover or any part thereof relates to the sale of such goods shall be *nil* or, as the case may be, shall be calculated at the lower rate.

Explanation.—For the purposes of this sub-section a sale or purchase of goods shall not be deemed to be exempt from tax generally under the sales tax law of the appropriate State if under that law it is exempt only in specified circumstances or under specified conditions or in relation to which the tax is levied at specified stages or otherwise than with reference to the turnover of the goods.

(*3*) The goods referred to in clause (*b*) of sub-section (*1*)—

(*a*) in the case of declared goods are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him;

(*b*) in the case of goods other than declared goods are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him or subject to any rules made by the Central Government in this behalf, for use by him in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;

(*c*) are containers or other materials specified in the certificate of registration of the registered dealer purchasing the goods, being containers or materials intended for being used for the packing of goods for sale;

(*d*) are containers or other materials used for the packing of any goods or classes of goods specified in the certificate of registration referred to in clause (*a*) or clause (*b*) or for the packing of any containers or other materials specified in the certificate of registration referred to in clause (*c*).

(*4*) The provisions of sub-section (*1*) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner—

(*a*) a declaration duly filled and signed by the registered dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority; or

(*b*) if the goods are sold to the Government, not being a registered dealer, a certificate in the prescribed form duly filled and signed by a duly authorised officer of the Government.

(*5*) Notwithstanding anything contained in this section, the State Government may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, direct that in respect of such goods or classes of goods as may be mentioned in the notification and subject to such conditions as it may think fit to impose, no tax under this Act shall be payable by any dealer having his place of business in any State in respect of the sale by him from any such place of business of any such goods in the course of inter-State trade

or commerce or that the tax on such sales shall be calculated at such lower rates than those specified in sub-section (*1*) or sub-section (*2*) as may be mentioned in the notification.

[*As from the 1st April, 1963*]

(*1*) Every dealer, who in the course of inter-State trade or commerce—

(*a*) sells to the Government any goods; or

(*b*) sells to a registered dealer other than the Government goods of the description referred to in sub-section (*3*);

shall be liable to pay tax under this Act, which shall be two *per cent.* of his turnover.

(*2*) The tax payable by any dealer on his turnover in so far as the turnover or any part thereof relates to the sale of goods in the course of inter-State trade or commerce not falling within sub-section (*1*)—

(*a*) in the case of declared goods, shall be calculated at the rate applicable to the sale or purchase of such goods inside the appropriate State; and

(*b*) in the case of goods other than declared goods, shall be calculated at the rate of ten *per cent.* or at the rate applicable to the sale or purchase of such goods inside the appropriate State, whichever is higher;

and for the purpose of making any such calculation any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.

(*2A*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*), if under the sales tax law of the appropriate State the sale or purchase, as the case may be, of any goods by a dealer is exempt from tax generally or is subject to tax generally at a rate which is lower than two *per cent.* (whether called a tax or fee or by any other name), the tax payable under this Act on his turnover in so far as the turnover or any part thereof relates to the sale of such goods shall be *nil* or, as the case may be, shall be calculated at the lower rate.

Explanation.—For the purposes of this sub-section a sale or purchase of goods shall not be deemed to be exempt from tax generally under the sales tax law of the appropriate State if under that law it is exempt only in specified circumstances or under specified conditions or in relation to which the tax is levied at specified stages or otherwise than with reference to the turnover of the goods.

(3) The goods referred to in clause (*b*) of sub-section (*1*)—

(*a*) [*Omitted.*]

(*b*) are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him or subject to any rules made by the Central Government in this behalf, for use by him in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;

(*c*) are containers or other materials specified in the certificate of registration of the registered dealer purchasing the goods, being containers or materials intended for being used for the packing of goods for sale;

(*d*) are containers or other materials used for the packing of any goods or classes of goods specified in the certificate of registration referred to in clause (*b*) or for the packing of any containers or other materials specified in the certificate of registration referred to in clause (*c*).

(4) The provisions of sub-section (*1*) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner—

(*a*) a declaration duly filled and signed by the registered dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority; or

(*b*) if the goods are sold to the Government, not being a registered dealer, a certificate in the prescribed form duly filled and signed by a duly authorised officer of the Government.

(5) Notwithstanding anything contained in this section, the State Government may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, direct that in respect of such goods or classes of goods as may be mentioned in the notification and subject to such conditions as it may think fit to impose, no tax under this Act shall be payable by any dealer having his place of business in any State in respect of the sale by him from any such place of business of any such goods in the course of inter-State trade or commerce or that the tax on such sales shall be calculated at such lower

rates than those specified in sub-section (*1*) or sub-section (*2*) as may be mentioned in the notification.

[*As from the 1st July, 1966*]

(*1*) Every dealer, who in the course of inter-State trade or commerce—

(*a*) sells to the Government any goods; or

(*b*) sells to a registered dealer other than the Government goods of the description referred to in sub-section (*3*);

shall be liable to pay tax under this Act, which shall be three *per cent.* of his turnover.

(*2*) The tax payable by any dealer on his turnover in so far as the turnover or any part thereof relates to the sale of goods in the course of inter-State trade or commerce not falling within sub-section (*1*)—

(*a*) in the case of declared goods, shall be calculated at the rate applicable to the sale or purchase of such goods inside the appropriate State; and

(*b*) in the case of goods other than declared goods, shall be calculated at the rate of ten *per cent.* or at the rate applicable to the sale or purchase of such goods inside the appropriate State, whichever is higher;

and for the purpose of making any such calculation any such dealer shall be deemed to be a dealer liable to pay tax under the sales tax law of the appropriate State, notwithstanding that he, in fact, may not be so liable under that law.

(*2A*) Notwithstanding anything contained in sub-section (*1*) or sub-section (*2*), if under the sales tax law of the appropriate State the sale or purchase, as the case may be, of any goods by a dealer is exempt from tax generally or is subject to tax generally at a rate which is lower than three *per cent.* (whether called a tax or fee or by any other name), the tax payable under this Act on his turnover in so far as the turnover or any part thereof relates to the sale of such goods shall be *nil* or, as the case may be, shall be calculated at the lower rate.

Explanation.—For the purposes of this sub-section a sale or purchase of goods shall not be deemed to be exempt from tax generally under the sales tax law of the appropriate State if under that law it is exempt only in specified circumstances or under specified conditions or in relation to which the tax is levied at specified stages or otherwise than with reference to the turnover of the goods.

(*3*) The goods referred to in clause (*b*) of sub-section (*1*)—

(*a*) [*Omitted.*]

(*b*) are goods of the class or classes specified in the certificate of registration of the registered dealer purchasing the goods as being intended for re-sale by him or subject to any rules made by the Central Government in this behalf, for use by him in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;

(*c*) are containers or other materials specified in the certificate of registration of the registered dealer purchasing the goods, being containers or materials intended for being used for the packing of goods for sale;

(*d*) are containers or other materials used for the packing of any goods or classes of goods specified in the certificate of registration referred to in clause (*b*) or for the packing of any containers or other materials specified in the certificate of registration referred to in clause (*c*).

(*4*) The provisions of sub-section (*1*) shall not apply to any sale in the course of inter-State trade or commerce unless the dealer selling the goods furnishes to the prescribed authority in the prescribed manner—

(*a*) a declaration duly filled and signed by the registered dealer to whom the goods are sold containing the prescribed particulars in a prescribed form obtained from the prescribed authority; or

(*b*) if the goods are sold to the Government, not being a registered dealer, a certificate in the prescribed form duly filled and signed by a duly authorised officer of the Government.

(*5*) Notwithstanding anything contained in this section, the State Government may, if it is satisfied that it is necessary so to do in the public interest, by notification in the Official Gazette, direct that in respect of such goods or classes of goods as may be mentioned in the notification and subject to such conditions as it may think fit to impose, no tax under this Act shall be payable by any dealer having his place of business in the State in respect of the sale by him from any such place of business of any such goods in the course of inter-State trade or commerce or that the tax on such sales shall be calculated at such lower rates than those specified in sub-section (*1*) or sub-section (*2*) as may be mentioned in the notification.

[*As from the 1st July, 1957*]

Section 9

(*1*) The tax payable by any dealer under this Act shall be levied and collected in the appropriate State by the Government of India in the manner provided in sub-section (*2*).

(*2*) The authorities for the time being empowered to assess, collect and enforce payment of any tax under the general sales tax law of the appropriate State shall, on behalf of the Government of India and subject to any rules made under this Act, assess, collect and enforce payment of any tax payable by a dealer under this Act in the same manner as the tax on the sale or purchase of goods under the general sales tax law of the State is assessed, paid and collected; and for this purpose they may exercise all or any of the powers they have under the general sales tax law of the State; and the provisions of such law, including provisions relating to returns, appeals, reviews, revisions, references, penalties and compounding of offences, shall apply accordingly.

(*3*) The proceeds (reduced by the cost of collection) in any financial year of any tax levied and collected under this Act in any State on behalf of the Government of India shall, except in so far as those proceeds represent proceeds attributable to Union territories, be assigned to that State and shall be retained by it; and the proceeds attributable to Union territories shall form part of the Consolidated Fund of India.

[*As from the 1st October, 1958*]

(*1*) The tax payable by any dealer under this Act on sales of goods effected by him in the course of inter-State trade or commerce [whether such sales fall within clause (*a*) or clause (*b*) of section 3] shall be levied and collected by the Government of India in the manner provided in sub-section (*3*) in the State from which the movement of the goods commenced:

Provided that, in the case of a sale of goods during their movement from one State to another being a sale subsequent to the first sale in respect of the same goods, the tax shall, where such sale does not fall within sub-section (*2*) of section 6, be levied and collected in the State from which the registered dealer effecting the subsequent sale obtained the form prescribed for the purposes of clause (*a*) of sub-section (*4*) of section 8 in connection with the purchase of such goods.

(*2*) The penalty imposed upon any dealer under section 10A shall be collected by the Government of India in the manner provided in sub-section (*3*)—

(*a*) in the case of an offence falling under clause (*b*) or clause (*d*) of section 10, in the State in which the person

purchasing the goods obtained the form prescribed for the purposes of clause (*a*) of sub-section (*4*) of section 8 in connection with the purchase of such goods;

(*b*) in the case of an offence falling under clause (*c*) of section 10, in the State in which the person purchasing the goods should have registered himself if the offence had not been committed.

(*3*) The authorities for the time being empowered to assess, collect and enforce payment of any tax under the general sales tax law of the appropriate State shall, on behalf of the Government of India and subject to any rules made under this Act, assess, collect and enforce payment of any tax, including any penalty, payable by a dealer under this Act in the same manner as the tax on the sale or purchase of goods under the general sales tax law of the State is assessed, paid and collected; and for this purpose they may exercise all or any of the powers they have under the general sales tax law of the State; and the provisions of such law, including provisions relating to returns, appeals, reviews, revisions, references, penalties and compounding of offences, shall apply accordingly:

Provided that if in any State or part thereof there is no general sales tax law in force, the Central Government may, by rules made in this behalf, make necessary provision for all or any of the matters specified in this sub-section, and such rules may provide that a breach of any rule shall be punishable with fine which may extend to five hundred rupees; and where the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

(*4*) The proceeds in any financial year of any tax, including any penalty, levied and collected under this Act in any State (other than a Union territory) on behalf of the Government of India shall be assigned to that State and shall be retained by it; and the proceeds attributable to Union territories shall form part of the Consolidated Fund of India.

[*Inserted with effect from the 1st October, 1958*]

Section 9A

No person who is not a registered dealer shall collect in respect of any sale by him of goods in the course of inter-State trade or commerce any amount by way of tax under this Act, and no registered dealer shall make any such collection except in accordance with this Act and the rules made thereunder.

[*As from the 1st July, 1957*]

If any person—

Section 10

(*a*) fails to get himself registered as required by section 7; or

(*b*) being a registered dealer, falsely represents when purchasing any class of goods that goods of such class are covered by his certificate of registration; or

(*c*) not being a registered dealer, falsely represents when purchasing goods in the course of inter-State trade or commerce that he is a registered dealer; or

(*d*) after purchasing any goods for any of the purposes specified in clause (*b*) of sub-section (*3*) of section 8 fails, without reasonable excuse, to make use of the goods for any such purpose;

(*e*) has in his possession any form prescribed for the purpose of sub-section (*4*) of section 8 which has not been obtained by him or by his principal or by his agent in accordance with the provisions of this Act or any rules made thereunder;

he shall be punishable with simple imprisonment which may extend to six months, or with fine, or with both; and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

[*As from the 1st October, 1958*]

If any person—

(*a*) fails to get himself registered as required by section 7; or

(*b*) being a registered dealer, falsely represents when purchasing any class of goods that goods of such class are covered by his certificate of registration; or

(*c*) not being a registered dealer, falsely represents when purchasing goods in the course of inter-State trade or commerce that he is a registered dealer; or

(*d*) after purchasing any goods for any of the purposes specified in clause (*b*) of sub-section (*3*) of section 8 fails, without reasonable excuse, to make use of the goods for any such purpose;

(*e*) has in his possession any form prescribed for the purpose of sub-section (*4*) of section 8 which has not been obtained by him or by his principal or by his agent in accordance with the provisions of this Act or any rules made thereunder;

(*f*) collects any amount by way of tax in contravention of the provisions contained in section 9A,

he shall be punishable with simple imprisonment which may extend to six months, or with fine, or with both; and when the

offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

[*Inserted with effect from the 1st October, 1958*]

Section 10A

If any person purchasing goods is guilty of an offence under clause (*b*) or clause (*c*) or clause (*d*) of section 10, the authority who granted to him or, as the case may be, is competent to grant to him a certificate of registration under this Act may, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty a sum not exceeding one-and-a-half times the tax which would have been levied under this Act in respect of the sale to him of the goods if the offence had not been committed:

Provided that no prosecution for an offence under section 10 shall be instituted in respect of the same facts on which a penalty has been imposed under this section.

[*As from the 1st July, 1957*]

Section 11

(*1*) No Court shall take cognizance of any offence punishable under this Act or the rules made thereunder except with the previous sanction of the Government within the local limits of whose jurisdiction the offence has been committed or of such officer of that Government as it may, by general or special order, specify in this behalf; and no Court inferior to that of a presidency magistrate or a magistrate of the first class shall try any such offence.

(*2*) All offences punishable under this Act shall be cognizable and bailable.

[*As from the 1st July, 1957*]

Section 12

No suit, prosecution or other legal proceeding shall lie against any officer of Government for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

[*As from the 1st July, 1957*]

Section 13

(*1*) The Central Government may, by notification in the Official Gazette, make rules providing for—

(*a*) the manner in which applications for registration may be made under this Act, the particulars to be contained therein, the procedure for the grant of such registration, the circumstances in which registration may be refused

and the form in which the certificate of registration may be given;

(*b*) the period of turnover, the manner in which the turnover in relation to the sale of any goods under this Act shall be determined, and the deductions which may be made in the process of such determination;

(*c*) the cases and circumstances in which and the conditions subject to which, any registration granted under this Act may be cancelled;

(*d*) the particulars to be contained in the declaration to be given by any registered dealer purchasing goods and the form of such declaration.

(*2*) All rules made by the Central Government under sub-section (*1*) shall be laid before both Houses of Parliament as soon as may be after they are made and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

(*3*) The State Government may make rules, not inconsistent with the provisions of this Act and the rules made under sub-section (*1*), to carry out the purposes of this Act.

(*4*) In particular and without prejudice to the powers conferred by sub-section (*3*), the State Government may make rules for all or any of the following purposes, namely:—

(*a*) the publication of lists of registered dealers, of the amendments made in such lists from time to time, and the particulars to be contained in such lists;

(*b*) the form and manner in which accounts relating to sales in the course of inter-State trade or commerce shall be kept by registered dealers;

(*c*) the furnishing of any information relating to the stocks of goods of, purchases, sales and deliveries of goods by, any dealer or any other information relating to his business as may be necessary for the purposes of this Act;

(*d*) the inspection of any books, accounts or documents required to be kept under this Act, the entry into any premises at all reasonable times for the purposes of searching for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents;

(*e*) the authority from which any form of declaration prescribed under sub-section (*4*) of section 8 may be obtained, the manner in which the form shall be kept

in custody and records relating thereto maintained, the manner in which any such form may be used and any such declaration may be furnished;

(*f*) in the case of an undivided Hindu family, association, club, society, firm or company or in the case of a person who carries on business as a guardian or trustee or otherwise on behalf of another person, the furnishing of a declaration stating the name of the person who shall be deemed to be the manager in relation to the business of the dealer in the State and the form in which such declaration may be given;

(*g*) the time within which, the manner in which and the authorities to which any change in the ownership of any business or in the nature of any business carried on by any dealer shall be furnished.

(*5*) In making any rule under this section the State Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

[*As from the 1st October, 1958*]

(*1*) The Central Government may, by notification in the Official Gazette, make rules providing for—

(*a*) the manner in which applications for registration may be made under this Act, the particulars to be contained therein, the procedure for the grant of such registration, the circumstances in which registration may be refused and the form in which the certificate of registration may be given;

(*b*) the period of turnover, the manner in which the turnover in relation to the sale of any goods under this Act shall be determined, and the deductions which may be made in the process of such determination;

(*c*) the cases and circumstances in which, and the conditions subject to which, any registration granted under this Act may be cancelled;

(*d*) the form in which and the particulars to be contained in any declaration or certificate to be given under this Act;

(*e*) the enumeration of goods or class of goods used in the manufacture or processing of goods for sale or in mining or in the generation or distribution of electricity or any other form of power;

(*f*) the matters in respect of which provision may be made under the proviso to sub-section (*3*) of section 9;

(*g*) the fees payable in respect of applications under this Act.

(*2*) All rules made by the Central Government under sub-section (*1*) shall be laid before both Houses of Parliament as soon as may be after they are made and shall be subject to such modifications as Parliament may make during the session in which they are so laid or the session immediately following.

(*3*) The State Government may make rules, not inconsistent with the provisions of this Act and the rules made under sub-section (*1*), to carry out the purposes of this Act.

(*4*) In particular and without prejudice to the powers conferred by sub-section (*3*), the State Government may make rules for all or any of the following purposes, namely:

(*a*) the publication of lists of registered dealers, of the amendments made in such lists from time to time, and the particulars to be contained in such lists;

(*b*) the form and manner in which accounts relating to sales in the course of inter-State trade or commerce shall be kept by registered dealers;

(*c*) the furnishing of any information relating to the stocks of goods of, purchases, sales and deliveries of goods by, any dealer or any other information relating to his business as may be necessary for the purposes of this Act;

(*d*) the inspection of any books, accounts or documents required to be kept under this Act, the entry into any premises at all reasonable times for the purposes of searching for any such books, accounts or documents kept or suspected to be kept in such premises and the seizure of such books, accounts or documents;

(*e*) the authority from whom, the conditions subject to which and the fees subject to payment of which any form of declaration prescribed under sub-section (*4*) of section 8 may be obtained, the manner in which the form shall be kept in custody and records relating thereto maintained, the manner in which any such form may be used and any such declaration may be furnished;

(*f*) in the case of an undivided Hindu family, association, club, society, firm or company or in the case of a person who carries on business as a guardian or trustee or

otherwise on behalf of another person, the furnishing of a declaration stating the name of the person who shall be deemed to be the manager in relation to the business of the dealer in the State and the form in which such declaration may be given;

(*g*) the time within which, the manner in which and the authorities to whom any change in the ownership of any business or in the name, place or nature of any business carried on by any dealer shall be furnished.

(*5*) In making any rule under this section the State Government may direct that a breach thereof shall be punishable with fine which may extend to five hundred rupees and when the offence is a continuing offence, with a daily fine which may extend to fifty rupees for every day during which the offence continues.

[*As from the 1st July, 1957*]

Section 14 It is hereby declared that the following goods are of special importance in inter-State trade or commerce:—

(*i*) coal, including coke in all its forms;

(*ii*) cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;

(*iia*) cotton yarn, but not including cotton yarn waste;

(*iii*) hides and skins, whether in a raw or dressed state;

(*iv*) iron and steel, that is to say —

(*a*) pig iron and iron scrap;

(*b*) iron plates sold in the same form in which they are directly produced by the rolling mill;

(*c*) steel scrap, steel ingots, steel billets, steel bars and rods;

(*d*) (*i*) steel plates,
(*ii*) steel sheets,
(*iii*) sheet bars and tin bars,
(*iv*) rolled steel sections,
(*v*) tool alloy steel;
} sold in the same form in which they are directly produced by the rolling mill;

(*v*) jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorious* and the fibre known as *mesta* or *bimli* extracted from plants of the species *hibiscus cannabinus* and *hibiscus subdariffa-var altissima*, whether baled or otherwise;

(*vi*) oil-seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics, and the like.

[*As from the 1st October, 1958*]

It is hereby declared that the following goods are of special importance in inter-State trade or commerce:

(*i*) coal, including coke in all its forms;

(*ii*) cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;

(*iia*) cotton fabrics, as defined in item No. 12 of the First Schedule to the Central Excises and Salt Act, 1944;

(*iib*) cotton yarn, but not including cotton yarn waste;

(*iii*) hides and skins, whether in a raw or dressed state;

(*iv*) iron and steel, that is to say,—

(*a*) pig iron and iron scrap;

(*b*) iron plates sold in the same form in which they are directly produced by the rolling mill;

(*c*) steel scrap, steel ingots, steel billets, steel bars and rods;

(*d*) (*i*) steel plates,
(*ii*) steel sheets,
(*iii*) sheet bars and tin bars,
(*iv*) rolled steel sections,
(*v*) tool alloy steel;

} sold in the same form in which they are directly produced by the rolling mill;

(*v*) jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorious* and the fibre known as *mesta* or *bimli* extracted from plants of the species *hibiscus cannabinus* and *hibiscus sabdariffa-var altissima*, whether baled or otherwise;

(*vi*) oil-seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like;

(*vii*) rayon or artificial silk fabrics, as defined in item No. 12A of the First Schedule to the Central Excises and Salt Act, 1944;

(*viii*) sugar, as defined in item No. 8 of the First Schedule to the Central Excises and Salt Act, 1944;

(*ix*) tobacco, as defined in item No. 9 of the First Schedule to the Central Excises and Salt Act, 1944;

(*x*) woollen fabrics, as defined in item No. 12B of the First Schedule to the Central Excises and Salt Act, 1944.

[*As from the 1st March, 1961*]

It is hereby declared that the following goods are of special importance in inter-State trade or commerce:

(*i*) coal, including coke in all its forms;

(*ii*) cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;

(*iia*) cotton fabrics, as defined in item No. 12 of the First Schedule to the Central Excises and Salt Act, 1944;

(*iib*) cotton yarn, but not including cotton yarn waste;

(*iii*) hides and skins, whether in a raw or dressed state;

(*iv*) iron and steel, that is to say,—

(*a*) pig iron and iron scrap;

(*b*) iron plates sold in the same form in which they are directly produced by the rolling mill;

(*c*) steel scrap, steel ingots, steel billets, steel bars and rods;

(*d*) (*i*) steel plates,
(*ii*) steel sheets,
(*iii*) sheet bars and tin bars,
(*iv*) rolled steel sections,
(*v*) tool alloy steel;

} sold in the same form in which they are directly produced by the rolling mill;

(*v*) jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorious* and the fibre known as *mesta* or *bimli* extracted from plants of the species *hibiscus cannabinus* and *hibiscus sabdariffa-var altissima*, whether baled or otherwise;

(*vi*) oil-seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the

manufacture of varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like.

(*vii*) rayon or artificial silk fabrics, as defined in item No. 12A of the First Schedule to the Central Excises and Salt Act, 1944;

(*viii*) sugar, as defined in item No. 8 of the First Schedule to the Central Excises and Salt Act, 1944;

(*ix*) tobacco, as defined in item No. 9 of the First Schedule to the Central Excises and Salt Act, 1944;

(*x*) woollen fabrics, as defined in item No. 12B of the First Schedule to the Central Excises and Salt Act, 1944.

(*xi*) silk fabrics, as defined in item No. 20 of the First Schedule to the Central Excises and Salt Act, 1944.

[*As from the 29th April, 1961*]

It is hereby declared that the following goods are of special importance in inter-State trade or commerce:—

(*i*) coal, including coke in all its forms;

(*ii*) cotton, that is to say, all kinds of cotton (indigenous or imported) in its unmanufactured state, whether ginned or unginned, baled, pressed or otherwise, but not including cotton waste;

(*iia*) cotton fabrics, as defined in item No. 19 of the First Schedule to the Central Excises and Salt Act, 1944;

(*iib*) cotton yarn, but not including cotton yarn waste;

(*iii*) hides and skins, whether in a raw or dressed state;

(*iv*) iron and steel, that is to say,—

(*a*) pig iron and iron scrap;

(*b*) iron plates sold in the same form in which they are directly produced by the rolling mill;

(*c*) steel scrap, steel ingots, steel billets, steel bars and rods;

(*d*) (*i*) steel plates,
(*ii*) steel sheets,
(*iii*) sheet bars and tin bars,
(*iv*) rolled steel sections,
(*v*) tool alloy steel;

sold in the same form in which they are directly produced by the rolling mill;

(*v*) jute, that is to say, the fibre extracted from plants belonging to the species *corchorus capsularis* and *corchorus olitorious* and the fibre known as *mesta* or *bimli*

extracted from plants of the species *hibiscus cannabinus* and *hibiscus sabdariffa-var altissima*, whether baled or otherwise;

(*vi*) oil-seeds, that is to say, seeds yielding non-volatile oils used for human consumption, or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like.

(*vii*) rayon or artificial silk fabrics, as defined in item No. 22 of the First Schedule to the Central Excises and Salt Act, 1944;

(*viii*) sugar, as defined in item No. 1 of the First Schedule to the Central Excises and Salt Act, 1944;

(*ix*) tobacco, as defined in item No. 4 of the First Schedule to the Central Excises and Salt Act, 1944;

(*x*) woollen fabrics, as defined in item No. 21 of the First Schedule to the Central Excises and Salt Act, 1944.

(*xi*) silk fabrics, as defined in item No. 20 of the First Schedule to the Central Excises and Salt Act, 1944.

[*As from the 1st July, 1957*]

(*Incorporated in the statute but not given effect to till 30.9.58*)

Section 15 Every sales tax law of a State shall, in so far as it imposes or authorises the imposition of a tax on the sale or purchase of declared goods, be subject to the following restrictions and conditions, namely:—

(*a*) the tax payable under that law in respect of any sale or purchase of such goods inside the State shall be levied only in respect of the last sale or purchase inside the State and shall not exceed two *per cent.* of the sale or purchase price;

(*b*) notwithstanding anything contained in clause (*a*), no tax shall be levied in respect of the last sale or purchase inside the State if the declared goods purchased are intended for sale in the course of inter-State trade or commerce.

Explanation.—The expression "last sale or purchase inside the State" means the transaction in which a dealer registered under the sales tax law of the State—

(*i*) sells to or purchases from another such dealer declared goods for use by the purchaser in the manufacture

of goods for sale or for use by the purchaser in the execution of any contract; or

(*ii*) purchases declared goods from another such dealer for sale to a dealer not registered under the sales tax law of the State or to a consumer in the State.

[*As from the 1st October, 1958*]

Every sales tax law of a State shall, in so far as it imposes or authorises the imposition of a tax on the sale or purchase of declared goods, be subject to the following restrictions and conditions, namely—

(*a*) the tax payable under that law in respect of any sale or purchase of such goods inside the State shall not exceed two *per cent.* of the sale or purchase price thereof, and such tax shall not be levied at more than one stage;

(*b*) where a tax has been levied under that law in respect of the sale or purchase inside the State of any declared goods and such goods are sold in the course of inter-State trade or commerce, the tax so levied shall be refunded to such person in such manner and subject to such conditions as may be provided in any law in force in that State.

[*As from the 1st July, 1966*]

Every sales tax law of a State shall, in so far as it imposes or authorises the imposition of a tax on the sale or purchase of declared goods, be subject to the following restrictions and conditions, namely:—

(*a*) the tax payable under that law in respect of any sale or purchase of such goods inside the State shall not exceed three *per cent.* of the sale or purchase price thereof, and such tax shall not be levied at more than one stage;

(*b*) where a tax has been levied under that law in respect of the sale or purchase inside the State of any declared goods and such goods are sold in the course of inter-State trade or commerce, the tax so levied shall be refunded to such person in such manner and subject to such conditions as may be provided in any law in force in that State.

[*As from the 1st July, 1957*]

Section 16 The Essential Goods (Declaration and Regulation of Tax on Sale or Purchase) Act, 1952, is hereby repealed.

CHAPTER 22

The Central Sales Tax (Registration and Turnover) Rules, 1957

(As modified up to the 31st January, 1967)

1. These rules may be called the Central Sales Tax (Registration and Turnover) Rules, 1957.

2. In these rules, unless the context otherwise requires—

(*a*) "Act" means the Central Sales Tax Act, 1956;

(*aa*) "authorised officer" means an officer authorised by the Central Government under clause (*b*) of sub-section (*4*) of section 8;

(*b*) "Form" means a form appended to these rules;

(*c*) "notified authority" means the authority specified under sub-section (*1*) of section 7;

(*cc*) "prescribed authority" means the authority empowered by the Central Government under sub-section (*3*) of section 9, or the authority prescribed by a State Government under clause (*e*) of sub-section (*4*) of section 13, as the case may be;

(*d*) "section" means a section of the Act;

(*dd*) "transferor" means any person who effects a sale in the mode referred to in clause (*b*) of section 3;

(*e*) "warehouse" means any enclosure, building or vessel in which a dealer keeps a stock of goods for sale.

Certificate of Registration

3. (*1*) An application for registration under section 7 shall be made by dealer to the notified authority in Form A and shall be—

(*a*) signed by the proprietor of the business, or, in the case of a firm, by one of its partners, or, in the case of a Hindu undivided family, by the *karta* or manager of the family, or, in the case of a company incorporated under the Companies Act, 1956, by a director, managing agent or principal officer thereof, or, in the case of a Government, by an officer duly authorised by that Government, or, in the case of any other association of individuals, by the principal officer managing the business; and

(*b*) verified in the manner provided in the said Form A.

(*2*) Where a dealer has more than one place of business within a State, he shall make a single application in respect of all such places, name in such application one of such places as the principal place of business for the purposes of these rules and submit such application to the notified authority specified in respect of the principal place of business so named:

Provided that any place so named shall not in any case be different from the place, if any, declared by him to be the principal place of business, by whatever name called, under the general sales tax law of the State.

4. (*1*) An application for registration under sub-section (*1*) of section 7 shall be made not later than thirty days from the date on which the dealer becomes liable to pay tax under the Act.

(*2*) An application for registration under sub-section (*2*) of section 7 may be made at any time after the commencement of the Act.

(*3*) A fee of Rs. 5 shall be payable in respect of every application for registration under sub-rule (*1*) or sub-rule (*2*); and such fee may be paid in the form of court-fee stamps affixed to such application.

5. (*1*) When the notified authority is satisfied, after making such enquiry as it thinks necessary, that the particulars contained in the application are correct and complete, and the fee referred to in sub-rule (*3*) of rule 4 has been paid, it shall register the dealer and grant him a certificate of registration in Form B and also a copy of such certificate for every place of business within the State other than the principal place of business mentioned therein.

(*2*) When the said authority is not satisfied that the particulars contained in the application are correct and complete, or where the fee referred to in sub-rule (*3*) of rule 4 has not been paid, he shall reject the application for reasons to be recorded in writing:

Provided that before the application is rejected, the applicant shall be given an opportunity of being heard in the matter and, as the case may be, of correcting and completing the said particulars or complying with the requirements of sub-rule (*3*) of rule 4;

6. The certificate of registration granted under sub-rule (*1*) of rule 5 shall be kept at the principal place of business mentioned in such certificate and a copy of such certificate granted under the said sub-rule shall be kept at every place of business within the State other than the principal place of business, mentioned in such certificate.

7. (*1*) Where a dealer desires the certificate of registration granted to him under these rules to be amended, he shall submit an application for this purpose to the notified authority setting out the specific matters in respect of which he desires such amendment and the reasons therefor, together with the certificate of registration and the copies thereof, if any, granted to him; and such authority may, if satisfied with the reasons given, make such amendments, as it thinks necessary, in the certificate of registration and the copies thereof, if any, granted to him.

(*2*) The provisions of rule 6 shall apply in relation to such amended certificate and copies thereof, as they apply in relation to the original certificate and copies thereof.

8. (*1*) Where the certificate of registration granted to a dealer is lost, destroyed, defaced or mutilated, he may on application made in this behalf to the notified authority and on payment of a fee of two rupees obtain a duplicate copy of such certificate.

(*2*) The fee payable under sub-rule (*1*) shall be paid in the form of court-fee stamps.

Amendment or Cancellation of Certificate of Registration

9. (*1*) A notified authority shall, before amending or cancelling, as the case may be, the certificate of registration of a dealer under sub-section (*4*) of section 7, give him an opportunity of being heard in the matter.

(*2*) If the certificate of registration is proposed to be amended, the dealer shall forthwith produce to the notified authority the certificate of registration and the copies thereof, if any, granted to him, for having them amended.

(*3*) If the certificate of registration is cancelled, the dealer shall forthwith surrender to the notified authority the certificate of registration and the copies thereof, if any, granted to him.

10. If any dealer desires to apply under sub-section (*5*) of section 7 for the cancellation of his registration, he shall submit within the time specified in that sub-section to the notified authority an application in that behalf together with the certificate of registration and copies thereof, if any, granted to him; and such application shall be dealt with in accordance with the provisions of that sub-section.

Determination of Turnover

11. (*1*) The period of turnover in relation to any dealer liable to pay tax under this Act shall be the same as the period in respect of which he is liable to submit returns under the general sales tax law of the appropriate State:

Provided that in relation to a dealer who is not liable to submit returns under the general sales tax law of the appropriate State, the period of turnover shall be a quarter ending on the 30th June, 30th September, 31st December and 31st March, as the case may be, in a financial year.

[1](*2*) In determining the turnover of a dealer for the purposes of section 8, there shall be deducted the following amounts from the aggregate of sale prices, namely:

(*a*) The amount arrived at by applying the following formula—

$$\frac{\text{rate of tax} \times \text{aggregate of sale prices}}{100 \textit{ plus } \text{rate of tax}}$$

Provided that no deduction on the basis of the above formula shall be made if the amount by way of tax collected by a registered dealer, in accordance with the provisions of section 9A has been otherwise deducted from the aggregate of sale prices.

Explanation—Where the turnover of a dealer is taxable at different rates, the formula shall be applied separately in respect of each portion of the turnover liable to a different rate of tax.

(*b*) The sale prices of all goods returned to the dealer by the purchaser of such goods within a period of [2][six months] from the date of delivery of the goods:

---

[1]Substituted by Government of India, Ministry of Finance, (Department of Revenue) notification No. F.8(9)-ST/60, dated 2nd June 1961.

[2]The word "three" has been substituted by the word "six" under Government of India, Ministry of Finance (Department of Revenue and Insurance) No. 8(5)-ST/65 dated 3rd May 1966.

Provided that satisfactory evidence of such return of goods and such repayment of the amount by way of refund in cash or adjustment in accounts, is produced before the prescribed authority.

12. (*1*) The declaration and the certificate referred to in sub-section (*4*) of section 8 shall be in Forms C and D respectively:

Provided that the declaration in Form C as in force immediately before the 1st October 1958 may also be used up to the [1][30th September, 1968].

(*2*) The certificate referred to in sub-section (*2*) of section 6 shall be in Form EI or Form EII, as the case may be.

Prescription of Goods for certain Purposes

13. The goods referred to in clause (*b*) of sub-section (*3*) of section 8 which a registered dealer may purchase, shall be goods intended for use by him as raw materials, processing materials, machinery, plant, equipment, tools, stores, spare parts, accessories, fuel, or lubricants, in the manufacture or processing of goods for sale, or in mining, or in the generation or distribution of electricity or any other form of power.

[1]The word and figures within the box brackets show the position as amended up-to-date under Government of India, Ministry of Finance (Department of Revenue & Insurance) No. F.8(26)/67-ST dated the 19th September 1967.

FORM A

(*See* Rule 3)

Application for Registration under Section 7(1)/7(2) of the Central Sales Tax Act, 1956

To[1]

I,.....son of....., on behalf of the dealer, carrying on the business known as.....[2] .....within the State of[3].....
hereby apply for a certificate of registration under section 7(*1*)/7(*2*) of the Central Sales Tax Act, 1956, and give the following particulars for this purpose:—

(1) Name of the person deemed to be the Manager in relation to the business of the dealer in the said State.

(2) Status or relationship of the person who makes this application (e.g., manager, partner, proprietor, director, officer-in-charge of the Government business).

(3) Name of the principal place of business in the said State and address thereof.

(4) Name(s) of the other place(s) in the said State in which business is carried on and address of every such place.

(5) Complete list of the warehouses in the said State in which the goods relating to the business are warehoused and address of every such warehouse.

(6) List of the places of business in each of the other States together with the address of every such place (if separate application for registration has been made, or separate registration obtained under the Central Sales Tax Act, 1956, in respect of any such place of business, particulars thereof should be given in detail).

---

[1]Here enter the authority specified in the general or special order issued by the Central Government under section 7(*1*) of the Act.

[2]Here enter the name and style under which the business is carried on.

[3]Here enter the name of the State in which the application for registration is made.

(7)[1] The business is—

wholly
mainly
partly
partly
partly

(8) Particulars relating to registration, licence, permission, etc., issued under any law for the time being in force of the dealer.

(9) We are members of[2].....

(10) We keep our accounts in..... language and script.

(11)[3] Name(s) and address(es) of the proprietor of the business/partners of the business/all persons having any interest in the business together with their age, father's name, etc.

Serial No.	Name in full	Father's/ husband's name	Age	Extent of interest in the business	Present address	Permanent address	Signature[4]	Signature[4] and address of witness attesting signature in column 8
1	2	3	4	5	6	7	8	9

[1]Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesales distribution, retail distribution, contracting or catering, etc., or any combination of two or more of them.

[2]Here enter the name of the Chamber of Commerce, Trade Association or Commercial body, of which the dealer is a member.

[3]To be filled in if the applicant is not a company incorporated under the Companies Act, 1956 (I of 1956) or under any other law.

[4]Signature of each of the persons concerned should be obtained and attested.

(12) Business in respect of which this application is made was first started on .....

(13) The first sale in the course of inter-State trade was effected on.....

(14) We observe the[1] .....calendar and for purposes of accounts our year runs from the (English date)[2].....day of ..... (Indian date)[2].....day of.....to the (English date/Indian date).....day of.....

(15) We make up our accounts of sales to date at the end of every[3] month/quarter/half-year/year.

(16)[4] The following goods or classes of goods are purchased by the dealer in the course of inter-State trade or commerce for—

(*a*) resale:

(*b*) use in the manufacture or processing of goods for sale:

(*c*) use in mining:

(*d*) use in the generation or distribution of electricity or any other form of power:

(*e*) use in the packing of goods for sale/resale:

(17) We manufacture, process or extract in mining the following classes of goods or generate or distribute the following form of power, namely,.....

(18) The above statements are true to the best of my knowledge and belief.

Name of the applicant in full....

Signature.....

Status in relation to the dealer....

Date.....

[1]Enter here English, Bengali, Fasli, Hijra, Marwari, or other calendar followed.

[2]In filling up these entries dealers who do not observe the English calendar should give the dates according to their own calendar and the corresponding date of the English calendar.

[3]Strike out portion or paragraph whichever is not applicable.

[4]Here name the goods or classes of goods against each category.

FORM B

[*See* Rule 5(*1*)]

Certificate of Registration

No.....(Central).

This is to certify that[1].....whose principal place of business within the State of.....is situated at.....has been registered as a dealer under section 7(*1*)/7(*2*) of the Central Sales Tax Act, 1956.

The business is:

wholly[2]
mainly
partly
partly
partly

The class(es) of goods specified for the purposes of sub-sections (*1*) and (*3*) of section 8 of the said Act is/are as follows and the sales of these goods in the course of inter-State trade to the dealer shall be taxable at the rate specified in that sub-section subject to the provisions of sub-section (*4*) of the said section:—

(*a*) for resale:

(*b*) for use in the manufacture or processing of goods for sale:

(*c*) for use in mining:

(*d*) for use in the generation or distribution of electricity or any other form of power:

(*e*) for use in the packing of goods for[3] sale/resale:

The dealer manufactures, processes, or extracts in mining, the following classes of goods or generates or distributes the following form of power, namely,.....

The dealer's year for the purpose of accounts runs from..... day of.....to the.....day of.....

---

[1]Here enter the name and style under which the business is carried on.

[2]Enter here whether business is wholly agriculture, horticulture, mining, manufacturing, wholesale distribution, retail distribution, contracting or catering, etc., or any combination of two or more of them.

[3]Strike out whichever is not applicable.

The dealer has no additional place of business/has additional place(s) of business as stated below:—

(*a*) in the State of registration

(*b*) in other States

The dealer keeps warehouses at the following places within the State of registration:—

(1)
(2)
(3)

This certificate is valid from.....until cancelled.

(Seal)

Date..... Signed.....
(Notified authority)

DECLARATION FORM

Counterfoil

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM C

Form of Declaration
[*See* Rule 12(*1*)]

Name of issuing State.....

Office of issue.....

Date of issue.....

Name of the purchasing dealer to whom issued along with his Registration Certificate No....

Date from which registration is valid.....

Serial No..... Seal of issuing authority.

To

.....*(*Seller*)

.....

Certified that the goods

**ordered for in our purchase order No..... dated.....
purchased from you as per bill/cash memo stated below
supplied under your chalan No....., dated.....

are for ***resale*

use in manufacture/processing of goods for sale

Duplicate

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM C

Form of Declaration
[*See* Rule 12(*1*)]

Name of issuing State.....

Office of issue.....

Date of issue.....

Name of the purchasing dealer to whom issued along with his Registration Certificate No....

Date from which registration is valid.....

Serial No..... Seal of issuing authority.

To

..... *(*Seller*)

.....

Certified that the goods

**ordered for in our purchase order No....., dated.....
purchased from you as per bill/cash memo stated below
supplied under your chalan No....., dated.....

are for ***resale*

use in manufacture/processing of goods for sale

Original

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM C

Form of Declaration
[*See* Rule 12(*1*)]

Name of issuing State.....

Office of issue.....

Date of issue.....

Name of the purchasing dealer to whom issued along with his Registration Certificate No....

Date from which registration is valid.....

Serial No..... Seal of issuing authority.

To

..... *(*Seller*)

.....

Certified that the goods

**ordered for in our purchase order No..... dated.....
purchased from you as per bill/cash memo stated below
supplied under your chalan No....., dated.....

are for ***resale*

use in manufacture/processing of goods for sale

use in mining
use in generation/distribution of power
packing of goods for sale/resale

and are covered by my/our registration certificate No....., dated....., issued under the Central Sales Tax Act, 1956.

Name and address of the purchasing dealer in full

.....

.....
(*Signature and status of the person signing the declaration*)

Date.....

**Particulars of Bill/Cash Memo.

Date.....No.....Amount .....

*Name and address of the seller with name of the State.

**Strike out whichever is not applicable

(*Note*—To be retained by the purchasing dealer)

use in mining
use in generation/distribution of power
packing of goods for sale/resale

and are covered by my/our registration certificate No....., dated....., issued under the Central Sales Tax Act, 1956.

Name and address of the purchasing dealer in full

.....

.....
(*Signature and status of the person signing the declaration*)

Date.....

**Particulars of Bill/Cash Memo.

Date.....No.....Amount .....

*Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

(*Note*—To be retained by the selling dealer.)

use in mining
use in generation/distribution of power
packing of goods for sale/resale

and are covered by my/our registration certificate No....., dated....., issued under the Central Sales Tax Act, 1956.

Name and address of the purchasing dealer in full

.....

.....
(*Signature and status of the person signing the declaration*)

Date.....

**Particulars of Bill/Cash Memo.

Date.....No.....Amount .....

*Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

[*Note*—To be furnished to the prescribed authority in accordance with the rules framed under section 13(*4*)(*e*) by the appropriate State Government.]

Counterfoil

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM D

Form of Certificate for making Government Purchases

[*See* Rule 12(*1*)]

(*To be used when making purchases by Government not being a registered dealer.*)

Central Government/Name of the State Government .....

Name of Issuing Ministry/Department.....

Name and address of Office of Issue.....

To

.....†(Seller)

.....

Certified that the goods

**ordered for in our purchase order No....., dated.....
purchased from you as per bill/cash memo. stated below
supplied under your chalan No....., dated.....

Duplicate

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM D

Form of Certificate for making Government Purchases

[*See* Rule 12(*1*)]

(*To be used when making purchases by Government not being a registered dealer.*)

Central Government/Name of the State Government .....

Name of Issuing Ministry/Department.....

Name and address of Office of Issue.....

To

.....†(Seller)

.....

Certified that the goods

**ordered for in our purchase order No....., dated.....
purchased from you as per bill/cash memo. stated below
supplied under your chalan No....., dated.....

Original

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

FORM D

Form of Certificate for making Government Purchases

[*See* Rule 12(*1*)]

(*To be used when making purchases by Government not being a registered dealer.*)

Central Government/Name of the State Government .....

Name of Issuing Ministry/Department.....

Name and address of Office of Issue.....

To

.....†(Seller)

.....

Certified that the goods

**ordered for in our purchase order No....., dated.....
purchased from you as per bill/cash memo. stated below
supplied under your chalan No....., dated.....

are purchased by or on behalf of the Government of.....

Date..... *Signature*.....

Designation of the authorised officer of the Government.....

Seal of the duly authorised officer of the Government

**Particulars of bill/cash memo.

Date.....No.....Amount .....

†Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

(*Note*—To be retained by the authorised officer.)

are purchased by or on behalf of the Government of.....

Date..... *Signature*.....

Designation of the authorized officer of the Government.....

Seal of the duly authorised officer of the Government

**Particulars of bill/cash memo.

Date.....No.....Amount .....

†Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

(*Note*.—To be retained by the selling dealer)

are purchased by or on behalf of the Government of.....

Date..... *Signature*.....

Designation of the authorised officer of the Government.....

Seal of the duly authorised officer of the Government

**Particulars of bill/cash memo.

Date.....No.....Amount .....

†Name and address of the seller with name of the State.

**Strike out whichever is not applicable.

[*Note*.—To be furnished to the prescribed authority in accordance with the rules framed under section 13(*3*) by the appropriate State Government.]

Counterfoil

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

Name of State:

FORM E-I

Serial No.

Certificate under Sub-section (2) of Section 6

[*See* Rule 12(*2*)]

[To be issued (in duplicate) (*i*) by the selling dealer who first moved the goods in the case of a sale falling under section 3(*a*), or (*ii*) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 3(*b*).]

A. Name of the selling dealer.....

B. (*i*) Name of the purchasing dealer.....

(*ii*) Address (with State).....

C. (*i*) Name of place and State in which movement commenced.....

(*ii*) Name of place and State to which the goods have been consigned by the signatory.....

D. (*i*) Invoice No. and date.....

(*ii*) Description, quantity and value of goods.....

(*iii*) No. and date of the declaration form "C" received from purchasing dealer with name of State of issue.....

Duplicate

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

Name of State:

FORM E-I

Serial No.

Certificate under Sub-section (2) of Section 6

[*See* Rule 12(*2*)]

[To be issued (in duplicate) (*i*) by the selling dealer who first moved the goods in the case of a sale falling under section 3(*a*), or (*ii*) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 3(*b*).]

A. Name of the selling dealer.....

B. (*i*) Name of the purchasing dealer.....

(*ii*) Address (with State).....

C. (*i*) Name of place and State in which movement commenced.....

(*ii*) Name of place and State to which the goods have been consigned by the signatory.....

D. (*i*) Invoice No. and date.....

(*ii*) Description, quantity and value of goods.....

(*iii*) No. and date of the declaration form "C" received from purchasing dealer with name of State of issue.....

Original

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

Name of State:

FORM E-I

Serial No.

Certificate under Sub-section (2) of Section 6

[*See* Rule 12(*2*)]

[To be issued (in duplicate) (*i*) by the selling dealer who first moved the goods in the case of a sale falling under section 3(*a*), or (*ii*) by the dealer who makes the first inter-State sale during the movement of the goods from one State to another in the case of a sale falling under section 3(*b*).]

A. Name of the selling dealer.....

B. (*i*) Name of the purchasing dealer.....

(*ii*) Address (with State).....

C. (*i*) Name of place and State in which movement commenced.....

(*ii*) Name of place and State to which the goods have been consigned by the signatory.....

D. (*i*) Invoice No. and date.....

(*ii*) Description, quantity and value of goods.....

(*iii*) No. and date of the declaration form "C" received from purchasing dealer with name of State of issue.....

(*iv*) No. and date of the Railway Receipt/ Trip sheet of lorry/or any other document of other means of transport.....

I/We, the selling dealer mentioned above, do certify that I/we am/are registered under the Act and am/are holding registration certificate No....., dated.....in the State of.....

[1][I/We further certify that (*i*) I/we will pay/ have paid tax under the Act, or (*ii*) no tax was payable under the Act in view of the general exemption referred to in sub-section (*2A*) of section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of.....]

Signature.....

Place.....*Status or relationship of the person* (*e.g., manager, partner, proprietor, director, officer-in-charge of the Government business*).....

Date.....*Address* (*with name of the State*).....

N.B.—To be retained by the dealer issuing the certificate.

(*iv*) No. and date of the Railway Receipt/ Trip sheet of lorry/or any other document of other means of transport.....

I/We, the selling dealer mentioned above, do certify that I/we am/are registered under the Act and am/are holding registration certificate No....., dated.....in the State of.....

[1][I/We further certify that (*i*) I/we will pay/ have paid tax under the Act or (*ii*) no tax was payable under the Act in view of the general exemption referred to in sub-section (*2A*) of section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of.....]

Signature.....

Place.....*Status or relationship of the person* (*e.g., manager, partner, proprietor, director, officer-in-charge of the Government business*).....

Date.....*Address* (*with name of the State*).....

N.B.—To be retained by the dealer receiving the certificate.

(*iv*) No. and date of the Railway Receipt/ Trip sheet of lorry/or any other document of other means of transport.....

I/We, the selling dealer mentioned above, do certify that I/we am/are registered under the Act and am/are holding registration certificate No....., dated.....in the State of.....

[1][I/We further certify that (*i*) I/we will pay/ have paid tax under the Act, or (*ii*) no tax was payable under the Act in view of the general exemption, referred to in sub-section (*2A*) of section 8, on the sale of the goods covered by documents whose particulars are given above, to the appropriate sales tax authority of the State of.....]

Signature.....

Place.....*Status or relationship of the person* (*e.g., manager, partner, proprietor, director, officer-in-charge of the Government business*).....

Date.....*Address* (*with name of the State*).....

N.B.—To be furnished to the prescribed authority in accordance with the rules framed under section 13(*3*) by the appropriate State Government.

[1]The words and figures within the square brackets were substituted under Government of India, Ministry of Finance, (Department of Economic Affairs) notification No. 8(33)-ST/59, dated the 27th November, 1959.

Counterfoil

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

Name of State:

FORM E-II

Serial No.

Certificate under Sub-section (2) of Section 6

[*See* Rule 12(*2*)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(*2*)(*a*) or second or subsequent transferor in the series of sales referred to in section 6(*2*)(*b*).]

A. Name of the dealer effecting a sale by transfer of the documents of title to the goods.

B. (*i*) Name of the purchasing dealer.....

(*ii*) Address (with name of State).....

C. (*i*) Name of place and State in which movement commenced.....

(*ii*) Name of place and State to which the goods have been consigned.....

D. (*i*) Invoice No. and date.....

(*ii*) Description, quantity and value of goods.....

(*iii*) No. and date of the declaration form "C" received from purchasing dealer with name of State of issue.....

Duplicate

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

Name of State:

FORM E-II

Serial No.

Certificate under Sub-section (2) of Section 6

[*See* Rule 12(*2*)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(*2*)(*a*) or second or subsequent transferor in the series of sales referred to in section 6(*2*)(*b*).]

A. Name of the dealer effecting a sale by transfer of the documents of title to the goods.

B. (*i*) Name of the purchasing dealer.....

(*ii*) Address (with name of State).....

C. (*i*) Name of place and State in which movement commenced.....

(*ii*) Name of place and State to which the goods have been consigned.....

D. (*i*) Invoice No. and date.....

(*ii*) Description, quantity and value of goods.....

(*iii*) No. and date of the declaration form "C" received from purchasing dealer with name of State of issue.....

Original

THE CENTRAL SALES TAX (REGISTRATION AND TURNOVER) RULES, 1957

Name of State:

FORM E-II

Serial No.

Certificate under Sub-section (2) of Section 6

[*See* Rule 12(*2*)]

[To be issued (in duplicate) by the first or subsequent transferor in the series of sales referred to in section 6(*2*)(*a*) or second or subsequent transferor in the series of sales referred to in section 6(*2*)(*b*).]

A. Name of the dealer effecting a sale by transfer of the documents of title to the goods.

B. (*i*) Name of the purchasing dealer.....

(*ii*) Address (with name of State).....

C. (*i*) Name of place and State in which movement commenced.....

(*ii*) Name of place and State to which the goods have been consigned.....

D. (*i*) Invoice No. and date.....

(*ii*) Description, quantity and value of goods.....

(*iii*) No. and date of the declaration form "C" received from purchasing dealer with name of State of issue.....

(*iv*) No. and date of the Railway Receipt/ Trip sheet of lorry/or any other document of other means of transport....

I/We, the selling dealer, do certify that—

(*a*) I am/we are registered under the Act and am/are holding registration certificate No....., dated.....in the State of.....

(*b*) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No.... in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in the certificate.

[1](*c*) [the dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (*b*) above, has certified (*i*) that he has paid/will pay the tax or (*ii*) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods or (*iii*) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2*A*) of section 8.]

Signature.....

Place.....*Status or relationship of the person* (*e.g., manager, partner, proprietor, director, officer in charge of the Government business*) .....

Date.....*Address* (*with name of the State*) .....

N.B.—To be retained by the dealer issuing the certificate.

(*iv*) No. and date of the Railway Receipt/ Trip sheet of lorry/or any other document of other means of transport....

I/We, the selling dealer, do certify that—

(*a*) I am/we are registered under the Act and am/are holding registration certificate No...., dated.....in the State of.....

(*b*) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No.... in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in the certificate.

[1](*c*) [the dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (*b*) above ,has certified (*i*) that he has paid/will pay the tax or (*ii*) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods or (*iii*) that no tax was payable under the Act in view of the general exemption referred tp in sub-section (2*A*) of section 8.]

Signature.....

Place.....*Status or relationship of the person* (*e.g., manager, partner, proprietor, director, officer in charge of the Government business*) .....

Date.....*Address* (*with name of the State*) .....

N.B.—To be retained by the dealer receiving the certificate.

(*iv*) No. and date of the Railway Receipt/ Trip sheet of lorry/or any other document of other means of transport.....

I/We, the selling dealer, do certify that—

(*a*) I am/we are registered under the Act and am/are holding registration certificate No....., dated.....in the State of.....

(*b*) I/We, having purchased the documents of title to the goods during their movement from one State to another referred to in item C above, against a certificate No.....in Form EI/EII, have now effected a subsequent sale during such movement by transferring the same in favour of the purchasing dealer whose address is given in this certificate.

[1](*c*) [the dealer from whom I/we purchased the documents of title to the goods during the movement referred to in (*b*) above, has certified (*i*) that he has paid/will pay the tax or (*ii*) that the tax has been/will be paid by any of the preceding transferors of documents of title to the goods or (*iii*) that no tax was payable under the Act in view of the general exemption referred to in sub-section (2*A*) of section 8.]

Signature.....

Place.....*Status or relationship of the person* (*e.g., manager, partner, proprietor, director, officer-in-charge of the Government business*) .....

Date.....*Address* (*with name of the State*) .....

Note—To be furnished to the prescribed authority in accordance with the rules framed under section 13(3) by the appropriate State Government.

[1]The words and figures within the square brackets were substituted under Government of India, Ministry of Finance, (Department of Economic Affairs) notification No. 8(33)-ST/59, dated the 27th November 1959.

CHAPTER 23

The Central Sales Tax (West Bengal) Rules, 1958

(As modified upto the 31st January, 1967)

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

NOTIFICATION

No. 2390-F.T.—1st October 1958.—In exercise of the powers conferred by sub-sections (*3*), (*4*) and (*5*) of section 13 of the Central Sales Tax Act, 1956 (74 of 1956), and in supersession of the Central Sales Tax (West Bengal) Rules, 1957, as subsequently amended, the Governor is pleased hereby to make the following rules, namely:

1. **Short title and commencement**—(*1*) These rules may be called the Central Sales Tax (West Bengal) Rules, 1958.

(*2*) They shall come into force with effect from the 1st October, 1958.

2. **Definitions**—In these rules unless there is anything repugnant in the subject or context,—

(*a*) The Act means the Central Sales Tax Act, 1956.

(*b*) The word "Agent" shall have the same meaning as has been assigned to it in the Bengal Sales Tax Rules, 1941.

(*c*) Form C, Form D, Form E-I and Form E-II mean, respectively, Form C, Form D, Form E-I and Form E-II prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, as amended.

3. **Accounts**—(*1*) Every dealer registered under this Act shall keep and maintain a true and correct account of his sales and purchases in the course of inter-State trade or commerce showing the following particulars in respect of each transaction, namely:

(*a*) the name and address of the consignor and the consignee, in the former case, if he is a person other than the seller, and in the latter if he is a person other than the purchaser;

(*b*) the name and address of the purchaser or the seller, as the case may be;

(*c*) the description and quantity or weight of the goods;

(*d*) the value of each transaction;

(*e*) the names of the despatching and receiving railway or steamer stations or the air booking offices or sea ports;

(*f*) the number of the railway receipt or bill of lading or air consignment note and invoice number with date; and

(*g*) any other information which has a bearing on the liability of the transaction to tax under the Act.

(*2*) If the assessing authority considers that the accounts maintained are not sufficiently clear and intelligible to enable him to make a proper check of the returns filed by the dealer, he may require such dealer, by a notice in writing, to keep such accounts or registers in such manner as he may consider necessary.

4. **Declaration in Form C**—(*1*) A declaration referred to in clause (*a*) of sub-section (*4*) of section 8 of the Act shall not be given or accepted by a dealer except in Form C obtained from the appropriate Commercial Tax Officer on application.

(*2*) The appropriate Commercial Tax Officer shall grant to the dealer applying under sub-rule (*1*) such number of Form C as appears to him to be reasonable:

Provided that a fee of Rs. 2 shall be payable for each book of 25 forms or a part thereof containing more than 10 forms, and Re. 1 for a part of a book containing 10 forms or less, and such fee shall be paid in court-fee stamp or stamps to be affixed to such an application at the time the forms are issued.

(*3*) Before a purchasing dealer furnishes a declaration to a selling dealer, the purchasing dealer or a responsible person authorised by him shall fill in the form of declaration, make over the two portions thereof marked "Original" and "Duplicate" to the selling dealer and retain the counterfoil.

(*4*) For the purposes of sub-sections (*1*) and (*4*) of section 8 of the Act, the selling dealer, to whom the two portions of the form of declaration are made over by the purchasing dealer under sub-rule (*3*), shall produce at the time of assessment both the portions marked "Duplicate" and "Original" of the declaration before the prescribed authority who may, at his discretion, retain the original portion or return both of them after getting them mutilated or defaced in such manner as he may think fit:

Provided that when goods are delivered in instalments against one purchase order and a declaration in Form C covering the entire order is furnished along with the return for one period, declarations need not be furnished along with the returns for subsequent periods in respect of the same transaction, if reference to previous return and declaration is given in the statement furnished with subsequent returns.

(*5*) No dealer, to whom a form of declaration is issued by Commercial Tax Officer, shall transfer the same to another person except for the purpose of sub-section (*4*) of section 8 of the Act.

5. **Certificate in Form D**—(*1*) A dealer who wishes to pay tax at a concessional rate under clause (*a*) of sub-section (*1*) of section 8 in respect of his sales to the Government not being a registered dealer shall not accept a certificate referred to in clause (*b*) of sub section (*4*) of section 8 except in Form D.

(*2*) Before the purchasing Government furnishes a certificate to a selling dealer under sub-rule (*1*), all the particulars in the form of certificate shall be filled in, sealed and signed by the officer duly authorised by the Governments in this behalf under

clause (*b*) of sub-section (*4*) of section 8 of the Act and the two portions thereof marked "Original" and "Duplicate" shall be made over to the selling dealer and the counter foil shall be retained by such officer.

(*3*) The selling dealer shall make use of the two portions of the certificates in Form D made over to him exactly in the manner laid down in sub-rule (*4*) of rule 4 in respect of declaration in Form C.

6. **Certificates in Forms E-I and E-II**—(*1*) The certificate referred to in sub-section (*2*) of section 6 of the Act shall not be issued or accepted except in Form E-I or E-II to be supplied by the appropriate Commercial Tax Officer on application free of charge.

(*2*) A dealer who first moves the goods in the case of a sale falling under clause (*a*) of section 3 of the Act, or who effects the first sale during the movement of goods from one State to another in the case of a sale falling under clause (*b*) of section 3 of the Act, shall, for the purpose of sub-section (*2*) of section 6 of the Act, issue certificate in Form E-I to the purchasing dealer.

(*3*) A registered dealer purchasing the documents of title to the goods during their movement from one State to another and making a subsequent sale thereof to another registered dealer shall, for the purposes of sub section (*2*) of section 6 of the Act, issue certificate in Form E-II to the dealer to whom he makes the subsequent sale.

(*4*) Before furnishing the certificate in Form E-I or E-II, as the case may be, the selling dealer or any person authorised by him in this behalf shall fill in all the particulars in the form, affix his signature in the space provided, retain the counterfoil with himself and furnish the portions marked "Original" and "Duplicate" to the purchasing registered dealer.

(*5*) Notwithstanding the fact that subsequent sales referred to in sub-rules (*2*) and (*3*) are exempt from tax under sub-section (*2*) of section 6 of the Act, declarations in Form C shall always be given by the purchasing dealer and accepted by the selling dealer in support of such sales.

(*6*) For the purposes of sub-section (*2*) of section 6 of the Act, the purchasing dealer to whom the two portions of the certificate E-I or E-II are made over by the selling dealer shall produce at the time of assessment both the portions marked "Duplicate" and "Original' of the certificate in Forms E-I and E-II along with original and duplicate of declaration in Form C received from the registered dealer to whom he sold the goods, before the prescribed authority who may, at his discretion, retain the original potrions of both the certificates in Form E-I or E-II and the declaration in Form C or return both the original and the duplicate of both after getting them mutilated or defaced in such manner as he may think fit.

(*7*) No dealer to whom a form of certificate is issued by a Commercial Tax Officer shall issue the same to another dealer except for the purpose of sub-section (*2*) of section 6 of the Act.

7. **Maintenance of Accounts of Forms C, E-I and E-II and other matters relating thereto**—(*1*) Every dealer receiving Forms C, E-I and E-II shall maintain a true account of every form so received in a register in Form 2.

(2) All the provisions of the Bengal Finance (Sales Tax) Act, 1941, and the rules framed thereunder including those to ensure proper use and safe custody of the Declaration Form XXIV prescribed under the said rules shall apply in the matter of declaration in Form C and certificates in Forms E-I and E-II.

8. **Submission of Returns**—(1) Every dealer liable to pay tax and every dealer registered under the Act shall furnish a return in Form 1 in respect of each period of his turnover as referred to in rule 11 of the Central Sales Tax (Registration and Turnover) Rules, 1957, to the appropriate Commercial Tax Officer in the manner and by the date as prescribed in this behalf under the Bengal Finance (Sale Tax) Act, 1941 (Act VI of 1941), and the rules framed thereunder.

(2) Notwithstanding anything contained in sub-rule (1), a dealer who is to submit return annually shall pay tax quarterly on estimate having due regard to his liability to pay tax under section 8 of the Act.

9. **Assessment Notices**—The notice to commence assessment proceedings shall be on Form 3 and the notice to communicate the demand on assessment shall be in From 4.

10. **Furnishing the Name and Specimen Signature of the Manager**—(1) Every dealer who is liable to pay tax under the Act shall furnish to the authority competent to register him under section 7 a declaration stating the name, address and other particulars of the person who shall be deemed to be the manager in relation to the business of the dealer in West Bengal.

(2) Any statement made, return furnished, accounts or document produced, or evidence given by the manager or any person authorised by him in this behalf in course of any proceeding under the Act, shall be binding on the dealer.

(3) Whenever a new manager is appointed, the dealer shall within one month of such appointment, furnish to the authority referred to in sub-rule (1) a revised declaration.

11. **Application of the Bengal Finance (Sales Tax) Act, 1941, and the Rules made thereunder**—The provisions of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941) and the rules made thereunder including the use of forms shall apply *mutatis mutandis* to all proceedings or other matters incidental to the carrying out of the purposes of the Act and for which no provision is made in these rules or in the Central Sales Tax (Registration and Turnover) Rules, 1957.

12. **Offences and Penalties**—Any person contravening any provision of these rules shall be punishable with fine not exceeding five hundred rupees and when the offence is a continuing one with a daily fine which may extend to fifty rupees for every day during the continuance of the offence.

FORM 1

[*See* Rule 8 of the Central Sales Tax (West Bengal) Rules, 1958]

Return of Sales Tax Payable under the Central Sales Tax Act, 1956, for the year/half-year/quarter/month ending the.....day of.....

Name of the dealer.....
Address of the dealer.....
Registration Certificate No.....

	Rs. P.	Rs. P.
Gross amount payable to the dealer as consideration for the sales of goods made during the above period in respect of—		
(*a*) Sales in the course of inter-State trade or commerce.		
(*b*) Sales in the course of export out of or import into the territory of India.		
(*c*) Sales effected at places inside West Bengal.		
(*d*) All other sales including sales effected outside West Bengal not included in (*a*), (*b*) or (*c*) above.		
Total ..		

	Rs. P.	Rs. P.
2. Gross amount payable to the dealer as consideration for the sales of goods made in the course of inter-State trade or commerce during the above period as per (*a*) above.		
3. Less—		
(*a*) Cost of freight, delivery or installation separately charged to customers and included in 2 above.		
(*b*) Cash discount allowed in respect of sales referred to in 2 above and included therein.		
4. Balance, being the total sale prices received and receivable by the dealer in respect of sales of goods made in the course of inter-State trade or commerce during the above period.		

5. Deduct—

(*a*) sale prices received and receivable by the dealer in respect of sales of goods exempt from tax generally under the Sales Tax Laws of West Bengal [*vide* section 8(*2A*) of the Central Sales Tax Act, 1956] and included in 4 above.

(*b*) sale prices received and receivable by the dealer in respect of subsequent sales under sub-section (*2*) of section 6 of the Central Sales Tax Act, 1956, against prescribed certificates and included in 4 above [not included in 5(*a*) above].

6. Balance 'X'—

7. Break up of the balance 'X' at 6 above according to—

(*a*) Sales to Government against prescribed certificates.

(*b*) Sales of goods referred to in sub-section (*3*) of section 8 of the Central Sales Tax Act, 1956, made to registered dealers against prescribed declaration forms.

(*c*) Sales of goods taxable at a rate lower than 3 *per cent.* under the provision of section 8(*2A*) of the Central Sales Tax Act, 1956.

(*d*) Sales of declared goods not included in any other item.

(*e*) Sales of goods notified under sub-section (*5*) of section 8 of the Central Sales Tax Act, 1956, not included in any other item.

(*i*) .....

(*ii*) .....

(*iii*) .....

(*f*) Sales of other goods not included in (*a*) to (*e*) above, taxable at the rate of ten *per cent.*

(*g*) Sales of goods not included in (*a*) to (*f*) above, taxable at rates higher than ten *per cent.*

(*i*) .....

(*ii*) .....

(*iii*) .....

8. Computation of Taxable Turnover—

	Amount specified in item 7 above	Deduction under rule 11(2) (b) of the Central Sales Tax (Registration and Turnover) Rules, 1957, not claimed earlier	Balance (1-2)	Deduction under rule 11(2)(a) of the Central Sales Tax (Registration and Turnover) Rules 1957	Taxable Turnover (3-4)
	1	2	3	4	5
	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
At—					
(*a*)					
(*b*)					
(*c*)					
(*d*)					
(*e*)					
(*i*)					
(*ii*)					
(*iii*)					
(*f*)					
(*g*)					
(*i*)					
(*ii*)					
(*iii*)					

9. Tax payable on Taxable Turnover as per

8(*a*)—at 3 *per cent.* .. ..

8(*b*)—at 3 *per cent.* .. ..

8(*c*)—at .. ..

8(*d*)—at 3 *per cent.* .. ..

8(*e*)—

(*i*) at .. ..

(*ii*) at .. ..

(*iii*) at .. ..

8(*f*)—at 10 *per cent.* .. ..

8(*g*)—

(*i*) at .. ..

(*ii*) at .. ..

(*iii*) at .. ..

Total .. ..

10. Tax paid per challan No....., dated.....of Treasury/Reserve Bank.

The above statement is true to the best of my knowledge.

Signature.....

Date.....

Status.....

Statement of sales referred to in items 5(b), 7(a) and 7(b) of the return

Cash Memo/ Bill/Invoice		Name of the purchaser with address	Sales covered by Form E-I or E-II		
Number	Date		Amount	Serial number of Form E-I or E-II	Name of the issuing State

Sales covered by Form D			Sales covered by Form C		
Amount	Serial number of Form D	Name of the issuing State	Amount	Serial number of Form C	Name of the issuing State

Signature in full.....

Date.....

Status.....

N.B.—Continuation sheets in the above proforma may be attached, if necessary. Each sheet is to be signed by the person authorised to sign the return.

FORM 3

[*See* Rule 9 of the Central Sales Tax (West Bengal) Rules, 1958]

Notice under section 9 of the Central Sales Tax Act, 1956, read with sections 11 and 14(1) of the Bengal Finance (Sales Tax) Act, 1941

To

.....(Dealer)

.....(Address)

Whereas

*(*a*) You, a dealer registered under certificate No....., have not furnished return for the year/half-year/quarter/month ending the..... .....day of.....

*(*b*) I am not satisfied without production of evidence before me that the returns filed by you for the month/quarter/half-year/year ending the..... day of.....are correct and complete.

*And whereas, it appears to me to be necessary to make an assessment under the Central Sales Tax Act, 1956, read with section 11(*1*) of the Bengal Finance (Sales Tax) Act, 1941,

*And whereas, I am satisfied on information which has come into my possession that you have been liable to pay tax under the Central Sales Tax Act, 1956, in respect of the period commencing on.....and ending with.....but that you have failed to get yourself registered,

*And whereas, it appears to me to be necessary to make an assessment under the Central Sales Tax Act, 1956, read with sub-section (*2*) of section 11 of the Bengal Finance (Sales Tax) Act, 1941, in respect of the above-mentioned period and all subsequent periods,

You are hereby directed to attend in person or by an agent at (place)..... .....on (date).....at (time)..... and there to produce, or cause to be produced, at the said time and place the accounts and documents, specified below for the purpose of such assessment, together with any objection which you may wish to prefer and any evidence you may wish to adduce in support thereof,

*and

to show cause on that date at the time why in addition to the amount of tax to be assessed on you for the period a penalty not exceeding one and half times the amount should not be imposed on you under the Central Sales Tax Act, 1956, read with sub-section (*1*) of section 11 of the Bengal Finance (Sales Tax) Act, 1941.

In the event of your failure to comply with the notice, I shall assess you under the Central Sales Tax Act, 1956, read with section 11 of the Bengal Finance (Sales Tax) Act, 1941, to the best of my judgment without further reference to you.

Commercial Tax Officer,

(Seal) .....Charge

Date Prescribed authority

*Strike out words, phrases or paragraphs not applicable.

[Particulars of accounts and documents required].

FORM 4

[*See* Rule 9 of the Central Sales Tax (West Bengal) Rules, 1958]

Notice of assessment under section 9 of the Central Sales Tax Act, 1956, read with section 11 of the Bengal Finance (Sales Tax) Act, 1941

To

.....(dealer)
of.....(address)

*In continuation of the notice in Form 3 served on you on the..... day of.....19...../*with reference to the *appellate/ *revisional order dated the.....day of..... 19.....of the *Assistant Commissioner of Commercial Taxes, ...Circle/*Commissioner/Additional Commissioner of Commercial Taxes, West Bengal/*Board of Revenue, West Bengal, you are hereby informed that your Taxable Turnover for the *Year/*half-year/*quarter/*month ending the..... .....day of.....19.....has been *assessed/*re-assessed at Rs.....(Rupees..... (in words) .....) and tax amounting to Rs..... (Rupees.....) is payable by you; *further, (in words) you are to pay Rs.....(Rupees.....) (in words) as penalty under the Central Sales Tax Act, 1956, read with sub-section (*1*) of section 11 of the Bengal Finance (Sales Tax) Act, 1941.

You are hereby directed to pay the sum of Rs.....(Rupees..... (in words) .....) (as per details below) into the *Calcutta Collectorate/ Treasury/Reserve Bank, Calcutta/*Government Treasury at..... on or before (date).....and to produce the receipt in proof of the payment before the undersigned not later than the..... day of.....failing which the said sum of Rs..... (Rupees.....) will be recoverable from you as an arrear (in words) of land revenue:

	Rs.	P.
(1) Tax payable		
(2) Penalty under Central Sales Tax Act, 1956, read with section 11(*1*) of the Bengal Finance (Sales Tax) Act, 1941.		

(3) Less payments made—

(*i*) Tax .. ..

(*ii*) Penalty .. ..

(4) Amount to be paid—

(*i*) Tax .. ..

(*ii*) Penalty .. ..

(5) Excess payment .. ..

Commercial Tax Officer,
.....(Charge)
Prescribed Authority.

Address.....

Dated.

*Strike out words or phrases not applicable.

CHAPTER 24

Notifications under the Central Sales Tax Act, 1956

GOVERNMENT OF WEST BENGAL

Finance Department

Taxation

NOTIFICATIONS

(1)

No. 3061-F.T.—10th December, 1957.—Whereas the Governor is satisfied that it is necessary so to do in the public interest:

Now, therefore, in exercise of the power conferred by sub-section (*5*) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to direct that in respect of the goods specified below, hereinafter referred to as the said goods, the tax payable under the said Act by any dealer having his place of business in West Bengal on sales by him from his place of business of any of the said goods in the course of inter-State trade or commerce, shall be calculated at the rate of 2 *per cent.* of his turnover on such sales, subject to the condition that the goods are purchased by a registered dealer in the importing State for use by him in the execution of any contract or in the manufacture of goods for sale.

Goods referred to above—

(*i*) coal, including coke in all its forms;

(*ii*) hides and skins, whether in a raw or dressed state;

(*iii*) iron and steel, that is to say,—

(*a*) pig iron and iron scrap;

(*b*) iron plates sold in the same form in which they are directly produced by the rolling mill;

(*c*) steel scrap, steel ingots, steel billets, steel bars and rods;

(*d*) (*i*) steel plates, (*ii*) steel sheets, (*iii*) sheet bars and tin bars, (*iv*) rolled steel sections, (*v*) tool alloy steel—sold in the same form in which they are directly produced by the rolling mill;

(*iv*) oil-seeds, that is to say, seeds yielding non-volatile oils used for human consumption or in industry, or in the manufacture of varnishes, soaps and the like, or in lubrication, and volatile oils used chiefly in medicines, perfumes, cosmetics and the like.

By order of the Governor,
B. DAS GUPTA
Secy. to the Govt. of West Bengal

(2)

No. 3113-F.T.—14th December, 1957—Whereas the Governor is satisfied that it is necessary to give direction in the public interest, by notification in the Official Gazette:

Now, therefore, in exercise of the power conferred by sub-section (*5*) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased to direct that no tax under the said Act shall be payable by any registered dealer having his place of business in the State in respect of the sale by him from any such place of business in the course of inter-State trade or commerce of the following goods, namely:—

(*1*) Mill-made cotton fabrics, rayon or artificial silk fabrics and woollen fabrics;

(2) Tobacco, whether manufactured or not; and

(*3*) Sugar.

Provided—

(*i*) that the goods sold have already become liable to taxation under the Additional Duties of Excise (Levy and Distribution) Bill, 1957 read with the Provisional Collection of Taxes Act 1931 (Act No. XVI of 1931);

(*ii*) where the goods sold have not become liable to taxation as aforesaid, the Commissioner of Commercial Taxes, West Bengal, is satisfied that the dealer claiming exemption of tax on such sales has made a lump payment on account of sales tax payable in respect of such sales.

Explanation—The words "cotton fabrics", "rayon or artificial silk fabrics" "woollen fabrics", "tobacco" and "sugar" in this rule will have the same meaning as under the Additional Duties of Excise (Levy and Distribution) Bill, 1957.

By order of the Governor,
G. D. GOSWAMI,
Dy. Secy. to the Govt. of West Bengal

(3)

No. 3197-F.T./5T-14/59-S.T.—30th December, 1959—In exercise of the power conferred by sub-section (*5*) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to direct that in the case of sales in the course of inter-State trade or commerce of 'newsprints', being goods referred to in clause (*b*) of sub-section (*2*) of the said section, by any dealer having his place of business in West Bengal from such place of business to newspaper concerns in any State outside West Bengal, the tax payable under this Act shall be calculated at the rate of one *per cent.* on the turnover of the dealer on such sales, if it is proved by the dealer to the satisfac-

tion of the prescribed authority referred to in sub-section (*4*) of the said section that the newsprints so sold are intended exclusively for use by the purchasers themselves in printing and publishing newspapers for sale.

By order of the Governor,
H. N. RAY,
Secy. to the Govt. of West Bengal

(4)

No. 3073-F.T./5T-15/60 S.T.—1st November, 1960—Whereas the Governor is satisfied that it is necessary so to do in the public interest;

Now, therefore, in exercise of the power conferred by sub-section (*5*) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to direct that the tax payable under the said Act on sales, in the course of inter-State trade or commerce, by a dealer having his place of business in West Bengal, from such place of business, of scientific equipments and instruments for use by—

(*a*) an educational institution in the teaching of science,

(*b*) a hospital, or

(*c*) a laboratory or other institution which carries on any research work for the promotion of literary, scientific, artistic or educational objects and which is not run with the object of making profit,

not being sales referred to in sub-section (*1*) of the said section, shall be calculated at the rate of 5 *per cent.* of the turnover of such dealer or of such part thereof as relates to such sales, subject to the condition that in respect of every such sale the dealer shall, on demand, produce before the assessing authority a certificate from the officer in charge of the management of the educational institution, hospital, laboratory or other institution, as the case may be, in the following form namely:—

FORM OF CERTIFICATE

I,....., the officer in charge of the management of*..... situated at..... .....(place) hereby certify that the scientific equipments/instruments specified in invoice/bill No.....dated the.....of M/s. .....of.....(place), West Bengal, have been purchased for use by the said

*Here state the name of the educational institution, hospital, laboratory or other institution, as the case may be.

*(*i*) educational institution in the teaching of science.

*(*ii*) hospital.

*(*iii*) laboratory/institution, in research work and

that the said laboratory/institution carries on research work in.....and is not run with the object of making profit.

Signature.....

(SEAL) Designation.....

Date.

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

(5)

**No. 705-F.T.—6th March, 1961—Whereast he Governor is satisfied that it is necessary so to do in the public interest;

Now, therefore, in exercise of the power conferred by sub-section (*5*) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to direct that no tax under the said Act shall be payable by any registered dealer having his place of business in West Bengal in respect of the sale by him from any such place of business of silk fabrics other than those manufactured in hand-looms in the course of inter-State trade or commerce, subject to the condition that no such exemption from payment of tax shall be allowed where the silk fabrics sold have escaped payment of additional excise duty payable under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), unless the Commissioner of Commercial Taxes is satisfied that the dealer claiming exemption has made a lump payment on account of tax payable in respect of sales of such silk fabrics in the course of inter-State trade or commerce.

Explanation—The expression "silk fabrics" has the same meaning as in item 20 of the First Schedule to the Central Excises and Salt Act, 1944 (I of 1944).

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

*Strike out whichever is not required.

**Rescinded with effect from the 1st July, 1966, by West Bengal Government, Finance Department, notification No. 2386-F.T. dated the 29th June, 1966.

(6)

No. 4997-F.T./1T-52/62-ST.Pt.—11th December 1962—Whereas the Governor is satisfied that it is necessary so to do in the public interest;

Now, therefore, in exercise of the power conferred by sub-section (*5*) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to direct that in the case of sales in the course of inter-State trade or commerce of "betel-leaves", being goods referred to in clause (*b*) of sub-section (*2*) of the said section, by any dealer having his place of business in West Bengal from such place of business to unregistered dealers in any State outside West Bengal, the tax payable under this Act shall be calculated at the rate of one *per cent.* on the turnover of the dealer on such sales.

This notification will take effect from the 1st January, 1963.

By order of the Governor,
A. M. KUSHARI, Jt. Secy.

(7)

No. 3090-F.T.—17th August 1964—Whereas the Governor is satisfied that it is necessary so to do in the public interest;

Now, therefore, in exercise of the power conferred by sub-section (*5*) of section 8 of the Central Sales Tax Act, 1956, the Governor is pleased hereby to direct that no tax shall be payable under the said Act by any dealer having his place of business in West Bengal in respect of sale of any goods made by him from such place of business where such goods are shown to the satisfaction of the authority empowered to assess tax upon such sale to have been consigned by Railway to Raxaul, Jogbani, Galgalia or any other railway station situated in India-Nepal border for onward transmission to places in Nepal, subject to the condition that such dealer shall produce before such authority (i) a certificate from the customs authorities of Nepal that the goods in question have actually entered into the territory of Nepal and the customs duty or any other tax or duty which may be payable to the Government of Nepal on such entry has been paid; and (ii) a certificate duly filled in and signed by the buyer in the following form, namely:—

FORM OF CERTIFICATE

I, ...of
(Name of the buyer)
.....
(Address of the buyer)
hereby certify that the goods specified in invoice/bill No.....dated the.....of Messrs.....
.....
(Name of the seller)

of .....
(Address of the seller)
in West Bengal have been purchased by me and that these goods were consigned from .....Railway station under R/R No./Invoice No. ..... to ..... railway station and have been taken delivery of by me or my agent at the said station and thereafter the goods have been taken into Nepal through the checkpost at..... .....of the Government of Nepal. (Name of the checkpost)

Signature.....

Date.....

This notification will take effect from the 1st September, 1964.

By order of the Governor,
A. M. KUSHARI,
Jt. Secy. to the Govt. of West Bengal

PART VI

[This part contains extracts from the Constitution of India and other Acts, Ordinances and resolutions of Government having a direct bearing on the Sales Tax laws.]

CHAPTER 25

Extracts from the Constitution and other Acts

(I)

SOME OF THE PROVISIONS OF THE CONSTITUTION OF INDIA

* * *

Article 246

[1]246. (*1*) Notwithstanding anything in clauses (*2*) and (*3*), Parliament has exclusive power to make laws with respect to any of the matters enumerated in List I in the Seventh Schedule (in this Constitution referred to as the "Union List").

(*2*) Notwithstanding anything in clause (*3*), Parliament, and, subject to clause (*1*), the Legislature of any State specified in Part A or Part B of the First Schedule also, have power to make laws with respect to any of the matters enumerated in List III in the Seventh Schedule (in this Constitution referred to as the "Concurrent List").

(*3*) Subject to clauses (*1*) and (*2*), the Legislature of any State specified in Part A or Part B of the First Schedule has exclusive power to make laws for such State or any part thereof with respect to any of the matters enumerated in List II in the Seventh Schedule (in this Constitution referred to as the "State List").

(*4*) Parliament has power to make laws with respect to any matter for any part of the territory of India not included in Part A or Part B of the First Schedule notwithstanding that such matter is a matter enumerated in the State List.

Article 269

(*1*) The following duties and taxes shall be levied and collected by the Government of India but shall be assigned to the States in the manner provided in clause (*2*), namely:—

(*a*) duties in respect of succession to property other than agricultural land;

(*b*) estate duty in respect of property other than agricultural land;

(*c*) terminal taxes on goods or passengers carried by railway, sea or air;

(*d*) taxes on railway fares and freights;

(*e*) taxes other than stamp duties on transactions in stock exchanges and futures markets;

---

[1]In its application to the State of Jammu and Kashmir, in article 246, the words, brackets and figures "Notwithstanding anything in clauses (*2*) and (*3*)" occurring in clause (*1*), and clauses (*2*), (*3*) and (*4*) shall be omitted.

(*f*) taxes on the sale or purchase of newspapers and on advertisements published therein.

(*2*) The net proceeds in any financial year of any such duty or tax, except in so far as those proceeds represent proceeds attributable to States specified in Part C of the First Schedule, shall not form part of the Consolidated Fund of India, but shall be assigned to the States within which that duty or tax is leviable in that year, and shall be distributed among those States in accordance with such principles of distribution as may be formulated by Parliament by law.

[*As from the 11th September 1956*]

(*1*) The following duties and taxes shall be levied and collected by the Government of India but shall be assigned to the States in the manner provided in clause (*2*), namely:—

(*a*) duties in respect of succession to property other than agricultural land;

(*b*) estate duty in respect of property other than agricultural land;

(*c*) terminal taxes on goods or passengers carried by railway, sea or air;

(*d*) taxes on railway fares and freights;

(*e*) taxes other than stamp duties on transactions in stock exchanges and futures markets;

(*f*) taxes on the sale or purchase of newspapers and on advertisements published therein;

(*g*) taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce.

(*2*) The net proceeds in any financial year of any such duty or tax, except in so far as those proceeds represent proceeds attributable to States specified in Part C of the First Schedule, shall not form part of the Consolidated Fund of India, but shall be assigned to the States within which that duty or tax is leviable in that year, and shall be distributed among those States in accordance with such principles of distribution as may be formulated by Parliament by law.

(*3*) Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in the course of inter-State trade or commerce.

* * *

Article 286 (*1*) No law of a State shall impose, or authorise the imposi-

tion of, a tax on the sale or purchase of goods where such sale or purchase takes place—

(*a*) outside the State; or

(*b*) in the course of the import of the goods into, or export of the goods out of, the territory of India.

Explanation—For the purposes of sub-clause (*a*), a sale or purchase shall be deemed to have taken place in the State in which the goods have actually been delivered as a direct result of such sale or purchase for the purpose of consumption in that State, notwithstanding the fact that under the general law relating to sale of goods the property in the goods has by reason of such sale or purchase passed in another State.

(*2*) Except in so far as Parliament may by law otherwise provide, no law of a State shall impose, or authorise the imposition of, a tax on the sale or purchase of any goods where such sale or purchase takes place in the course of inter-State trade or commerce:

Provided that the President may by order direct that any tax on the sale or purchase of goods which was being lawfully levied by the Government of any State immediately before the commencement of this Constitution shall, notwithstanding that the imposition of such tax is contrary to the provisions of this clause, continue to be levied until the thirty-first day of March, 1951.

(*3*) No law made by the Legislature of a State imposing, or authorising the imposition of, a tax on the sale or purchase of any such goods as have been declared by Parliament by law to be essential for the life of the community shall have effect unless it has been reserved for the consideration of the President and has received his assent.

[*As from the 11th September 1956*]

(*1*) No law of a State shall impose, or authorise the imposition of, a tax on the sale or purchase of goods where such sale or purchase takes place—

(*a*) outside the State; or

(*b*) in the course of the import of the goods into, or export of the goods out of, the territory of India.

(*2*) Parliament may by law formulate principles for determining when a sale or purchase of goods takes place in any of the ways mentioned in clause (*1*).

(*3*) Any law of a State shall, in so far as it imposes or authorises the imposition of, a tax on the sale or purchase of goods

declared by Parliament by law to be of special importance in inter-State trade or commerce, be subject to such restrictions and conditions in regard to the system of levy, rates and other incidence of the tax as Parliament may by laws specify.

* * *

SEVENTH SCHEDULE

(Article 246)

List I—Union List

[*As from the 26th January 1950*]

92. Taxes on the sale or purchase of newspapers and on advertisements published therein.

[*As from the 11th September 1956*]

92A. Taxes on the sale or purchase of goods other than newspapers, where such sale or purchase takes place in the course of inter-State trade or commerce.

List II—State List

[*As from the 26th January 1950*]

54. Taxes on the sale or purchase of goods other than newspapers.

[*As from the 11th September 1956*]

54. Taxes on the sale or purchase of goods other than newspapers, subject to the provisions of entry 92A of List I.

(II)

THE SALES TAX CONTINUANCE ORDER, 1950

In exercise of the powers conferred by the proviso to clause (*2*) of article 286 of the Constitution of India, the President is pleased to make the following order, namely :—

1. (*i*) This order may be called the Sales Tax Continuance Order, 1950.

(*ii*) It shall come into force at once.

2. Any tax on the sale or purchase of goods which was being lawfully levied by the Government of any State immediately before the commencement of the Constitution of India, shall, until the thirty-first day of March, 1951, continue to be levied

notwithstanding that the imposition of such tax is contrary to the provisions of clause (*2*) of article 286 of the said Constitution.

RAJENDRA PRASAD
President

(3)

Ministry of Law, Government of India

THE SALES TAX LAWS VALIDATION ORDINANCE, 1956

No. 3 of 1956

Promulgated by the President in the Seventh Year of the Republic of India

An Ordinance to validate laws of States imposing, or authorising the imposition of, taxes on the sale or purchase of goods in the course of inter-State trade or commerce.

WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for him to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (*1*) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance :—

1. (*1*) This Ordinance may be called the Sales Tax Laws Validation Ordinance, 1956.

It shall come into force at once.

2. Notwithstanding any judgment, decree or order of any court, no law of a State, in so far as it imposes, or authorises the imposition of, a tax on the sale or purchase of any goods where such sale or purchase took place in the course of inter-State trade or commerce during the period between the 1st day of April, 1951, and the 6th day of September, 1955, shall be deemed to be invalid or ever to have been invalid merely by reason of the fact that such sale or purchase took place in the course of inter-State trade or commerce; and all such taxes levied or collected or purporting to have been levied or collected during the aforesaid period shall, notwithstanding any defect in, or invalidity of, the enactment under which the tax was levied or collected, be deemed always to have been validly levied or collected as if this Ordinance was in force on the date on which such tax was levied or collected.

Explanation—In this section, "law of a State" includes any law made by the Legislative Assembly of a State specified in Part C of the First Schedule to the Constitution and any notification issued in exercise of the powers conferred by section 2 of the Part C States (Laws) Act, 1950.

RAJENDRA PRASAD
President

(4)

THE SALES TAX LAWS VALIDATION ACT, 1956

(Received the assent of the President on the 21st March, 1956)

Act No. 7 of 1956

An Act to validate laws of States imposing, or authorising the imposition of, taxes on the sale or purchase of goods in the course of inter-State trade or commerce

BE it enacted by Parliament in the Seventh Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Sales Tax Laws Validation Act, 1956.

2. *Validation of State laws imposing, or authorising the imposition of, taxes on sale or purchase of goods in the course of inter-State trade or commerce*—Notwithstanding any judgment, decree or order of any court, no law of a State imposing, or authorising the imposition of, a tax on the sale or purchase of any goods where such sale or purchase took place in the course of inter-State trade or commerce during the period between the 1st day of April, 1951, and the 6th day of September, 1955, shall be deemed to be invalid or ever to have been invalid merely by reason of the fact that such sale or purchase took place in the course of inter-State trade or commerce; and all such taxes levied or collected or purporting to have been levied or collected during the aforesaid period shall be deemed always to have been validly levied or collected in accordance with law.

Explanation.—In this section, "law of a State" in relation to a State specified in Part C of the First Schedule to the Constitution, means any law made by the Legislative Assembly, if any, of that State or extended to that State by a notification issued under section 2 of the Part C States (Laws) Act, 1950.

3. *Repeal of Ordinance 3 of 1956.*—The Sales Tax Laws Validation Ordinance, 1956, is hereby repealed.

(5)

GOVERNMENT OF INDIA'S STATEMENT REGARDING THE CENTRAL SALES TAX

Central Sales Tax Bill, 1956

Bill No. 70 of 1956

(Introduced in the Lok Sabha on 21st November, 1956, and published in the *Gazette of India, Extraordinary*, dated 21st November, 1956, Part II, Section 2, page 857.)

Statement of Objects and Reasons

In the interest of the national economy of India certain amendments were undertaken in the Constitution by the Constitution (Sixth Amendment) Act, 1956, whereby:—

(*a*) taxes on sales or purchases of goods in the course of inter-State trade or commerce were brought expressly within the purview of the legislative jurisdiction of Parliament;

(*b*) restrictions could be imposed on the powers of State legislatures with respect to the levy of taxes on the sale or purchase of goods within the State where the goods are of special importance in inter-State trade or commerce.

The amendments at the same time authorised Parliament to formulate principles for determining when a sale or purchase takes place in the course of inter-State trade or commerce or in the course of export or import or outside a State in order that the legislative spheres of Parliament and the State legislatures become clearly demarcated. In the case of goods of special importance in inter-State trade or commerce, a law of Parliament is to lay down the restrictions and conditions subject to which any State law may regulate the tax on sales or purchases of such goods in the State.

2. This Bill seeks to provide for the legislation authorised by the Constitution as amended above with a view to enabling the State Governments to raise additional revenues by levying tax on inter-State transactions which are at present immune from tax under their respective sales tax laws. After taking into account the recommendations of the Taxation Enquiry Commission and in consultation with the States, the Government of India are of the view that the following principles should govern the scheme of the detailed legislation on the three inter-related subjects:—

(*i*) The Central Government should authorise the State Governments to impose on behalf of the Central Government a tax on the sale or purchase of goods in the course of inter-State trade or commerce. The Central legislation should also delegate to the States the Central Governments' power to levy and collect the tax and for this purpose prescribe the same system of registration, assessment, etc., as prevails in the States concerned under their own sales-tax system.

(*ii*) An important aspect of the Central legislation will be concerned with the definition of the locale of sales for the purpose of defining in detail the

relative jurisdiction, firstly of the Union and the States, and secondly, of the States *inter-se*. It is, therefore, necessary that the law should define clearly, with specific reference to sales tax, the circumstances in which a sale or purchase becomes taxable by a particular State and no other. It should also define for the purpose of the constitutional restrictions on the State's power to impose a tax under item 54 of the State list, when a sale or purchase of goods may be said to take place:

(*a*) in the course of export out of India,

(*b*) in the course of import into India, and

(*c*) in the course of inter-State trade or commerce.

(*iii*) The Central legislation should provide for the declaration of certain commodities which are in the nature of raw materials and of special importance in inter-State trade or commerce and lay down the restrictions and conditions as to the rate, system of levy and other incidence of tax subject to which the States may impose tax on the sale or purchase thereof.

3. Necessary provisions have, therefore, been made in the different Chapters of this Bill incorporating the principles stated above.

Financial Memorandum

Under clause 9 of the Bill, the assessment and collection of the tax on behalf of the Central Government will be made by the existing sales tax machinery of the State Governments empowered to assess and collect taxes leviable under their respective State Sales Tax Acts. The said clause also provides that the proceeds in any financial year of the tax levied and collected under this Act in any State, reduced by their cost of collection, except in so far as those proceeds represent proceeds attributable to Union territories, shall be assigned to the States within which the tax has been levied and collected and shall be retained by them. The proceeds attributable to Union territories shall form part of the Consolidated Fund of India.

So far as States other than Union territories are concerned, no net withdrawal from the Consolidated Fund of India would be involved by reason of the provisions of the Bill. The Union territories, except Delhi, have no appreciable volume of inter-State trade so as to require any additional expenditure by way of staff. Some expenditure might, however, be required to be incurred on the printing of forms, registers, etc., prescribed under the law and other items of stationery. In addition, the sales tax staff in Delhi may have to be slightly increased. On a rough estimate, the total of such expenditure is not likely to exceed rupees one lakh per annum.

Memorandum regarding Delegated Legislation

Clause 14 of the Bill specifies the matters respecting which rules may be made under this law. The rules relate to matters like the manner in which applications for registration may be made, the particulars which may be contained therein, the manner in which the turnover shall be determined for the purposes of this law, the particulars to be contained in the declaration furnished by a registered dealer pur-

chasing goods in order that the goods purchased by him are liable to tax at the lower rate, the form and manner in which accounts relating to sales shall be maintained, the inspection of books of accounts, documents, etc., and so on. The rule-making power is being shared by the Central and the State Governments for the reason that the actual levy, assessment and collection will have to be made by the State Governments through their own agencies, as the taxes are ultimately to be retained by them under the principles laid down in the Bill. Sharing of the rule-making powers by the Governments is not an unusual feature (cf. section 56 of the Administration of Evacuee Property Act, 1950, as originally enacted). Matters, which are of a general nature and in respect of which some uniformity is desirable, are left to be regulated by rules made by the Central Government whereas matters, which are procedural in nature, are left to be regulated by rules made by State Governments. It is unnecessary to burden the Act with details relating to these matters.

The rule-making power is of a normal character.

(6)

Extracts from the Bihar and West Bengal (Transfer of Territories) Act, 1956 (No. 40 of 1956)

* * *

Transfer of territories from Bihar to West Bengal

3. (*1*) As from the appointed day, there shall be added to the State of West Bengal the territories which on the 1st day of March, 1956, were comprised in—

(*a*) that portion of Kishanganj subdivision of Purnea district which lies to the east of the boundary line demarcated in accordance with the provisions of sub-section (*2*) by an authority appointed in this behalf by the Central Government and that portion of Gopalpur thana of the said district which lies to the east or north, as the case may be, of the said boundary line, and

(*b*) Purulia subdivision of Manbhum district, excluding Chas thana, Chandil thana and Patamda police station of Barabhum thana;

and the said territories shall thereupon cease to form part of the State of Bihar.

(*2*) The boundary line referred to in sub-section (*1*) shall be so demarcated as to be generally two hundred yards to the west of the highway in Purnea district connecting Dalkola, Kishanganj and Chopra with Siliguri in Darjeeling district and two hundred yards to the south or south-west of the highway in Purnea district connecting Dalkola and Karandighi with Raiganj in West Dinajpur district;

Provided that the boundary line shall be so demarcated as not to cut across any village or town:

Provided further that from the point where the first-mentioned highway meets the southern boundary of Kishanganj municipality to the point where it leaves the northern boundary of that municipality, the boundary line shall be the same as the boundary of that municipality on the east.

(*3*) The territory specified in clause (*a*) of sub-section (*1*) shall be included in, and form part of Darjeeling district, and the territory specified in clause (*b*) of that sub-section shall form a separate district to be known as Purulia district within Burdwan division of the State of West Bengal.

(*4*) Nothing in sub-section (*3*) shall be deemed to affect the power of the State Government to alter after the appointed day the name, extent and boundaries of any district or division in the State of West Bengal.

Legal and Miscellaneaus Provisions

Territorial extent of law

43. The provisions of section 3 shall not be deemed to have effected any change in the territories to which any law in force immediately before the appointed day extends or applies, and territorial references in any such law to Bihar or West Bengal shall, until otherwise provided by a competent legislature of other competent authority, be construed as meaning the territories within that State immediately before the appointed day.

Power to adapt laws

44. For the purpose of facilitating the application of any law in relation to Bihar or West Bengal, the appropriate Government may, before the expiration of one year from the appointed day, by order make such adaptations and modifications of the law, whether by way of repeal or amendment, as may be necessary or expedient, and thereupon every such law shall have effect subject to the adaptations and modifications so made until altered, repealed or amended by a competent authority or competent legislature.

Explanation—In this section, the expression "appropriate Government" means, as respects any law relating to a matter enumerated in the Union List, the Central Government, and as respects any other law, the State Government.

Power to construe laws

45. Notwithstanding that no provision or insufficient provision has been made for the adaptation of a law made before the appointed day, any court, tribunal or authority, required or empowered to enforce such law may, for the purpose of facilitating its application in relation to Bihar or West Bengal, construe the law in such manner, without affecting the substance, as may

be necessary or proper in regard to the matter before the court, tribunal or authority.

Power to name authorities etc. for exercising statutory functions

46. The Government of West Bengal may, by notification in the Official Gazette, specify the authority, officer or person who, as from the appointed day, shall be competent to exercise such functions exercisable under any law in force on that day in any part of the transferred territories as may be mentioned in that notification, and such law shall have effect accordingly.

Legal proceedings

47. Where, immediately before the appointed day, the State of Bihar is a party to any legal proceedings with respect to any property, rights or liabilities transferred to the State of West Bengal under this Act, that State shall be deemed to be substituted for the State of Bihar as a party to those proceedings, or added as a party thereto, as the case may be, and the proceedings may continue accordingly.

(7)

THE TRANSFERRED TERRITORIES (APPLICATION OF WEST BENGAL TAX LAWS) ACT, 1957

West Bengal Act XXVI of 1957

[Assent of the President was first published in the *Calcutta Gazette, Extraordinary*, of the 9th January, 1958]

An Act to apply to the transferred territories certain tax laws in force in the rest of West Bengal

WHEREAS it is expedient to apply to the transferred territories certain tax laws in force in the rest of West Bengal;

It is hereby enacted in the Eighth Year of the Republic of India, by the legislature of West Bengal, as follows:—

Short title and commencement

1. (*1*) This Act may be called the Transferred Territories (Application of West Bengal Tax Laws) Act, 1957.

(*2*) It shall come into force immediately on the Transferred Territories (Application of West Bengal Tax Laws) Ordinance, 1957, ceasing to operate.

West Ben. Ord. VIII of 1957

Definition

2. In this Act, "transferred territories" mean the territories transferred from the State of Bihar to the State of West Bengal by section 3 of the Bihar and West Bengal (Transfer of Territories) Act, 1956.

XL of 1956

Repeal of certain tax laws in the transferred territories and application of certain tax laws in force in the rest of West Bengal to such territories

3. As from the date of the commencement of the Transferred Territories (Application of West Bengal Tax Laws) Ordinance, 1957,—

(*1*) the enactments referred to in the First Schedule shall stand repealed in the transferred territories:

Provided that such repeal shall not affect—

(*a*) the previous operation of any such enactment or anything duly done or suffered thereunder; or

(*b*) any right, privilege, obligation or liability acquired, accrued or incurred under any such enactment, or

(*c*) any penalty, forfeiture or punishment incurred in respect of any offence committed under any such enactment; or

(*d*) any investigation, legal proceeding or remedy, in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed, as if this Act had not come into force;

(*2*) the enactments referred to in the Second Schedule shall come into force in the transferred territories; and rules made and notifications issued under any such enactment which were in force immediately before such date in the rest of West Bengal, shall apply to the transferred territories:

Provided that in applying the Bengal Finance (Sales Tax) Act, 1941 to the transferred territories, any notification issued under sub-section (*1*) of section 4 shall be deemed to have been rescinded and the following sub-section shall be deemed to be substituted for that sub-section (including the proviso thereof), namely:— Ben. Act VI of 1941

"(*1*) With effect from the date on which this Act comes into force in the territories transferred from the State of Bihar to the State of West Bengal by section 3 of the Bihar and West Bengal (Transfer of Territories) Act, 1956, every dealer whose gross turnover during the year immediately preceding such date exceeded the taxable quantum shall be liable to pay tax under this Act on all sales effected after such date." XL of 1956

Provision for removal of difficulties

4. If any difficulty arises in giving effect to the provisions of this Act, the State Government may, by order, do or cause to be done anything, not inconsistent with this Act, which may be necessary for removing the difficulty.

West Ben. Ord. VIII of 1957

Savings

5. Upon the Transferred Territories (Application of West Bengal Tax Laws) Ordinance, 1957, ceasing to operate, anything done, any action taken or any legal effect produced under the said Ordinance shall be deemed to have been done, taken or produced under this Act as if this Act had come into force on the 1st day of September, 1957.

The First Schedule

[*See* Section 3(*1*)]

1. The Bihar Motor Spirit (Taxation on Sales) Act, 1939 (Bihar Act VIII of 1939).

2. The Bihar Sales Tax Act, 1947 (Bihar Act XIX of 1947).

The Second Schedule

[*See* Section 3(*2*)]

1. The Bengal Motor Spirit Sales Taxation Act, 1941 (Bengal Act V of 1941).

2. The Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941).

3. The Bengal Raw Jute Taxation Act, 1941 (Bengal Act XI of 1941).

4. The West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954).

By order of the Governor,
S. K. D. GUPTA,
Secy. to the Govt. of West Bengal

APPENDICES

[The amendments made and the notifications issued during the period from 1st February, 1967 to 31st October, 1967 are reproduced in the following pages. Some of these amending Acts were preceded by amending Ordinances promulgated in 1966 and the changes consequent upon amendments so made by Ordinances have already been incorporated in the foregoing Chapters.]

I. AMENDMENTS TO THE BENGAL FINANCE (SALES TAX) ACT, 1941

(1)

West Bengal Act IV of 1967

The Bengal Finance (Salees Tax) and Raw Jute Taxtion (Amendment) Act, 1967

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 12th April, 1967]

An Act to amend the Bengal Finance (Sales Tax) Act, 1941 and the Bengal Raw Jute Taxation Act, 1941

Ben. Act VI of 1941
Ben. Act XI of 1941

Whereas it is expedient to amend the Bengal Finance (Sales Tax) Act, 1941, and the Bengal Raw Jute Taxation Act, 1941, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Eighteenth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (*1*) This Act may be called the Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Act, 1967.

(*2*) It shall be deemed to have come into force on the 1st day of August, 1966.

Amendment of Ben. Act VI of 1941

2. In section 5 of the Bengal Finance (Sales Tax) Act, 1941,—

(*a*) in clause (*e*) of sub-section (*1*), for the words "five *per centum*", the words "six *per centum*" shall be substituted;

(*b*) in sub-clause (*v*) of clause (*b*) of sub-section (*2*),—

(*i*) for the words "four and three-fourths *per centum*", the words "five and a half *per centum*" shall be substituted;

(*ii*) for the words "five *per centum*", the words "six *per centum*" shall be substituted.

3. * * *

West Ben. Ord. XIII of 1966

Repeal and savings

4. (*1*) The Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Ordinance, 1966, is hereby repealed.

(*2*) Notwithstanding such repeal, any rule or order made or deemed to have been made, notification issued or deemed to have been issued, proceeding commenced or deemed to have been commenced, obligation, liability or penalty incurred or

deemed to have been incurred, thing done or deemed to have been done, or action taken or deemed to have been taken under the Bengal Finance (Sales Tax) Act, 1941, or the Bengal Raw Jute Taxation Act, 1941, as amended by the Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Ordinance, 1966, shall continue to be in force and shall be deemed to have been validly made, issued, commenced, incurred, done or taken under the Bengal Finance (Sales Tax) Act, 1941, or the Bengal Raw Jute Taxation Act, 1941, as the case may be, as amended by this Act.

Ben. Act VI of 1941

Ben. Act XI of 1941

(2)

THE BENGAL FINANCE (SALES TAX) (AMENDMENT) ACT, 1967

West Bengal Act V of 1967

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 13th April, 1967]

An Act to amend the Bengal Finance (Sales Tax) Act, 1941

Whereas it is expedient to amend the Bengal Finance (Sales Tax) Act, 1941 for the purposes and in the manner hereinafter appearing;

Ben. Act VI of 1941

It is hereby enacted in the Eighteenth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (*1*) This Act may be called the Bengal Finance (Sales Tax) (Amendment) Act, 1967.

(*2*) It shall be deemed to have come into force on the 1st day of July, 1966.

Amendment of section 5 of Ben. Act VI of 1941

2. In section 5 of the Bengal Finance (Sales Tax) Act, 1941 (hereinafter referred to as the said Act),—

(*a*) in clause (*c*) of sub-section (*1*), for the words "two *per centum*", the words "three *per centum*" shall be substituted;

(*b*) in sub-clause (*iii*) of clause (*b*) of sub-section (*2*),—

(*i*) for the words "two *per centum* of the balance", the words "two and three-fourths *per centum* of the balance" shall be substituted;

(*ii*) for the words "two *per centum* of the turnover", the words "three *per centum* of the turnover" shall be substituted.

West Ben. Ord. XIV of 1966

3. (*1*) The Bengal Finance (Sales Tax) (Amendment) Second Ordinance, 1966, is hereby repealed. Repeal and savings

(2) Notwithstanding such repeal, any rule or order made or deemed to have been made, notification issued or deemed to have been issued, proceeding commenced or deemed to have been commenced, obligation, liability or penalty incurred or deemed to have been incurred, thing done or deemed to have been done, or action taken or deemed to have been taken under the said Act as amended by the Bengal Finance (Sales Tax) (Amendment) Second Ordinance, 1966, shall continue to be in force and shall be deemed to have been validly made, issued, commenced, incurred, done or taken, as the case may be, under the said Act as amended by this Act.

II. AMENDMENTS TO THE BENGAL SALES TAX RULES, 1941

(1) No. 2508-F.T./2E-14/67-S.T.—23rd June 1967.—In exercise of the power conferred by section 26 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to make, with effect from the 1st July 1967, after previous publication as required by sub-section (*1*) of the said section, the following amendments in the Bengal Sales Tax Rules, 1941, as subsequently amended (hereinafter referred to as the said rules), namely:—

Amendments

After clause (*37*) of rule 3 of the said rules, *insert* the following clauses, namely:—

(*38*) sales of betel leaves including packing materials;

(*39*) sales of soap manufactured, made or processed otherwise than in a factory as defined in the Factories Act, 1948 (Act LXIII of 1948);

(*40*) sales of oil cakes, that is to say, the cake or mass of oilseeds which is left after the oil has been extracted;

(*41*) sales of *chanachur*, *dalmut*, salted cashew-nuts, fried potato chips, salted peanuts and salted mixed nuts, when sold in sealed containers or when sold at one time to a person at a price of more than one rupee and fifty paise;

(*42*) sales of straw, hay and grass for use as fodder for cattle;

(*43*) sales of charcoal, that is to say, charred wood used for fuel;

(*44*) sales of hand-made paper, that is to say, paper made by hand and not made or processed in any machine;

(*45*) sales of balanced poultry feed, commonly known as '*Mash*'.

(2) No. 2487-F.T./5T-3/67-S.T.—23rd June 1967.—In exercise of the power conferred by section 26 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of

1941), the Governor is pleased to make, with effect from the 1st July 1967, after previous publication as required by sub-section (*1*) of the said section, the following amendment in the Bengal Sales Tax Rules, 1941, as subsequently amended (hereinafter referred to as the said rules); namely:—

Amendment

After clause (*45*) of rule 3 of the said rules, *insert* the following clause, namely:—

(*46*) Sales to His Majesty the King of Nepal and the privileged members of the Royal Family during their visit to the State of West Bengal, of goods purchased and taken delivery of by them in West Bengal and certified by the Principal Personal Secretary or the Deputy or the Assistant Personal Secretary to His Majesty under his official seal to be required for personal use of His Majesty or the privileged members of the Royal Family.

(3) No. 3435F.T.—16th August 1967.—In exercise of the power conferred by section 26 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to make, with effect from 21st August 1967, after previous publication asrequired by sub-section (1) of the said section, the following amendment in the Bengal Sales Tax Rules, 1941, as subsequently amended (hereinafter referred to as the said rules), namely:—

Amendment

After rule 83 of the said rules, *insert* the following rule, namely:—

"83A. An application referred to in sub-section (1) of section 21 of the Act shall be—

(*i*) in triplicate,

(*ii*) signed by the dealer or by an agent duly authorised by him in this behalf, and

(*iii*) accompanied by three copies of every document which in the opinion of the dealer should form part of the case, together with the English translation in triplicate of every such document, where necessary.".

(4) No. 3689-F.T.—1st September 1967.—In exercise of the power conferred by section 26 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), the Governor is pleased to make, with effect from the 1st September 1967, after previous publication as required by sub-section (1) of the said section, the following amendment in the Bengal Sales Tax Rules, 1941, as subsequently amended (hereinafter referred to as the said rules), namely:—

Amendment

For clause (33) of rule 3 of the said rules, *substitute* the following clause, namely:—

"(33) Sales by the Canteen Stores Department (India) or the Regimental or unit-run canteens attached to the military units in the State of West

Bengal, of goods, other than the goods included in Schedule II to the Act, when certified by an officer, not below the rank of a Commanding Officer, to be required for bona fide use of the members of the Defence Forces of India;".

III AMENDMENTS TO THE BENGAL RAW JUTE TAXATION ACT, 1941

The Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Act, 1967

West Bengal Act, IV of 1967

(1)

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 12th April, 1967]

An Act to amend the Bengal Finance (Sales Tax) Act, 1941 and the Bengal Raw Jute Taxation Act, 1941

Ben. Act VI of 1941
Ben. Act XI of 1941

Whereas it is expedient to amend the Bengal Finance (Sales Tax) Act, 1941, and the Bengal Raw Jute Taxation Act, 1941, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Eighteenth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (*1*) This Act may be called the Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Act, 1967.

(2) It shall be deemed to have come into force on the 1st day of August, 1966.

2. ***

Amendment of Ben. Act XI of 1941

3. In the Bengal Raw Jute Taxation Act, 1941,—

(*1*) in section 2,—

(*a*) after clause (*2*), the following clause shall be inserted, namely:—

'(*2a*) "month" means one of the twelve calendar months into which the year is divided according to the British calendar,';

(*b*) in clause (*6*), for the words ", delivered and accepted", the words "and delivered" shall be substituted;

(*c*) after clause (*6*), the following clause shall be inserted, namely:—

'(*6a*) "purchase price" means the amount payable by the occupier of a jute-mill or a shipper of jute as valuable consideration for the purchase of any raw jute, less any sum allowed by the seller as cash discount according to ordinary trade practice, but including any sum charged for anything done by the seller in respect of the raw jute at the time of, or before, delivery thereof;';

(*d*) clause (*7a*) shall be omitted;

(*e*) after clause (*9*), the following clause shall be inserted, namely:—

'(*10*) "turnover of purchases" used in relation to any period means—

(*a*) in the case of the occupier of a jute-mill, the aggregate of the purchase prices payable by such occupier for the quantities of raw jute purchased by him during such period after deducting the amounts, if any, refunded to him by the seller during such period in respect of any quantity of raw jute returned to the seller within ninety days from the date of its purchase and such other amounts as may be prescribed;

(*b*) in the case of a shipper of jute, the aggregate of the purchase prices payable by the shipper of jute in respect of the quantities of raw jute despatched by him during such period to any place outside West Bengal by any means of transit.';

(*2*) for section 3, the following section shall be substituted, namely:—

"Levy of tax"

"3. (*1*) There shall be charged and levied a tax on the turnover of purchases of the occupier of a jute-mill and of a shipper of jute at the rate of three *per centum* of such turnover and such tax shall be payable to the State Government by the occupier of every jute-mill and by every shipper of jute in the manner hereinafter provided.

(*2*) In calculating the tax payable under this Act by the occupier of a jute-mill on his turnover of purchases during any period, the purchase price in respect of any quantity of raw jute sold and despatched by him

during such period subsequently to his purchase thereof to any place inside West Bengal shall be deducted from such turnover.

(*3*) No tax shall be leviable under this Act in respect of the purchase price of any quantity of raw jute in respect of which such tax has already been paid:

Provided that the burden of proving that such tax has already been paid shall be upon the person who claims the benefit of this sub-section.";

(*3*) for clause (*b*) of section 6, the following clause shall be substituted, namely:—

"(*b*) submit to such authority as may be prescribed a return for each quarter in the prescribed form and before the prescribed date showing—

(*i*) the aggregate of the purchase prices of raw jute purchased by him for the jute-mill during the quarter;

(*ii*) the amount of refund of purchase price received by him from the seller during the quarter in respect of raw jute returned to the seller within ninety days from the date of purchase;

(*iii*) the purchase price of raw jute sold and despatched by him, subsequently to his purchase, to places within West Bengal during the quarter; and

(*iv*) such other particulars necessary for the purposes of this Act as may be prescribed.";

(*4*) for clause (*b*) of section 7, the following clause shall be substituted, namely:—

"(*b*) submit to such authority as may be prescribed a return for each month in the prescribed form and before the prescribed date showing—

(*i*) the aggregate of the purchase prices of raw jute despatched by him outside West Bengal by any means of transit during the month; and

(*ii*) such other particulars necessary for the purposes of this Act as may be prescribed.".

Repeal and savings

4. (*1*) The Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Ordinance 1966, is hereby repealed. West Ben. Ord. XIII of 1966

(*2*) Notwithstanding such repeal, any rule or order made or deemed to have been made, notification issued or deemed to have been issued, proceeding commenced or deemed to have been commenced, obligation, liability or penalty incurred or deemed to have been incurred, thing done or deemed to have

been done, or action taken or deemed to have been taken under the Bengal Finance (Sales Tax) Act, 1941, or the Bengal Raw Jute Taxation Act, 1941, as amended by the Bengal Finance (Sales Tax) and Raw Jute Taxation (Amendment) Ordinance, 1966, shall continue to be in force and shall be deemed to have been validly made, issued, commenced, incurred, done or taken under the Bengal Finance (Sales Tax) Act, 1941, or the Bengal Raw Jute Taxation Act, 1941, as the case may be, as amended by this Act.

Ben. Act VI of 1941

Ben. Act XI of 1941

IV. NOTIFICATIONS UNDER SECTION 25 OF THE WEST BENGAL SALES TAX ACT, 1954 & AMENDMENTS TO THE WEST BENGAL SALES TAX RULES, 1954

(1)

No. 2073-F.T./2E-14/67-S.T.—30th May 1967—In exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st day of June 1967, the following amendment in this department notification No. 1914-F.T., dated the 10th May 1963, published at page 1123 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In the said notification, under the heading "The commodities referred to above" *for* the entry relating to serial No. (*1*), *substitute* the following entry, namely:—

"Paper of all varieties and descriptions, except—

(*i*) newsprint, and

(*ii*) hand-made paper, that is to say, paper made by hand and not made or processed in any machine".

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(2)

No. 2074-F.T./2E-14/67-S.T.—30th May 1967—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st day of June 1967, the following amendment in this department notification No. 1915-F.T., dated the 10th May 1963, published at page 1124 of Part I of the "Calcutta Gazette, Extra-

ordinary", dated the 10th May 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In column 2 of the table appended to the said notification, *for* the entry against serial No. 13, *substitute* the following entry, namely:—

"Paper, as specified in notification No. 1914-F.T., dated the 10th May 1963, as amended".

By order of he Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(3)

No. 2075-F.T./2E-14/67-S.T.—30th May 1967—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from the 1st day of June 1967, the following amendment in this department notification No. 916-F.T., dated the 10th May 1963, published at page 1125 of Part I of the "Calcutta Gazette, Extraordinary", dated the 10th May 1963, as subsequently amended (hereinafter referred to as the said notification), namely:—

Amendment

In column 2 of the table appended to the said notification, *for* the entry against serial No. 13, *substitute* the following entry, namely:—

"Paper, as specified in notification No. 1914-F.T., dated the 10th May 1963, as amended".

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(4)

No. 2076-F.T./2E-14/67-S.T.—30th May 1967—In exercise of the power conferred by clause (*b*) of sub-rule (*i*) of rule 14 of the West Bengal Sales Tax Rules, 1954, the Governor is pleased hereby to make, with effect from the 1st day of June 1967, the following amendment in this department notification No. 1917-F.T., dated the 10th May 1963, published at page 1126 of Part I of the "Calcutta Gazette, Extra-

ordinary", dated the 10th May 1963, as subsequently amended (hereinafter referred to as the said notification) namely:—

Amendment

In column 1 of the table appended to the said notification for the entry against serial No. 1, *substitute* the following entry, namely:—

"Paper, as specified in notification No. 1914-F.T., dated the 10th May 1963, as amended".

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(5)

No. 459-F.T./1T-14/67-S.T.—6th February 1967—Whereas the Governor is of opinion that it would be in the public interest that the commodities mentioned below, being commodities liable to taxation under the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act VI of 1941), should be taxed under the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954);

Now, therefore, in exercise of the power conferred by section 25 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to specify such commodities under that section and direct that with effect from the 1st March 1967, which date is hereby fixed in this behalf, the Bengal Finance (Sales Tax) Act, 1941, shall cease to apply and the West Bengal Sales Tax Act, 1954, shall apply to such commodities.

The commodities referred to above:

All varieties of lozenges, including any item of lozenges made or processed in pan or cooker; hard boiled sugar confectionery; toffees; caramels; chocolates; chocolate bars with brand names (e.g., Cadbury chocolate, Sathe's chocolate) and without brand names; any gelatine product known as cough lozenges or jujubes and sweet gums such as chewing gums.

(6)

No. 460-F.T./1T-14/67-S.T.—6th February 1967—In exercise of the power conferred by section 4 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to fix in respect of the notified commodities specified in column 1 of the table below, the rate specified in column 2 of the said table as the rate at which tax under the said Act shall be paid by a dealer on his turnover.

Table

Notified commodity	Rate of tax
1	2
Lozenges, hard boiled sugar confectionery, toffees, caramels, chocolates, etc., as specified in notification No. 459-F.T., dated the 6th February 1967.	Five *per cent.*

(7)

No. 461-F.T./1T-14/67-S.T.—6th February 1967—In exercise of the power conferred by sub-clause (*ii*) of clause (*e*) of section 2 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to fix in respect of the notified commodities specified in column 1 of the table below, the percentage specified in column 2 of the said table as the percentage of the sale price to be deducted under the said clause.

Table

Notified commodity	Percentage of deduction
1	2
Lozenges, hard boiled sugar confectionery, toffees, caramels, chocolates, etc., as specified in notification No. 459-F.T., dated the 6th February 1967.	4¾ *per cent.*

(8)

No. 462-F.T./1T-14/67-S.T.—6th February 1967—In exercise of the power conferred by clause (*b*) of sub-rule (*i*) of rule 14 of the West Bengal Sales Tax Rules, 1954, the Governor is pleased hereby to specify in the case of the notified commodities men-

tioned in column 1 of the table below, the quantity mentioned in column 2 of that table for the purpose of the said rule.

Table

Commodity	Quantity by weight
1	2
Lozenges, hard boiled sugar confectionery, toffees, caramels, chocolates, etc., as specified in notification No. 459-F.T., dated the 6th February 1967.	1 Kilogram.

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

(9)

No. 4002-F.T. 1R-1/67-S.T. The 22nd September, 1967. In exercise of the power conferred by section 21 of the West Bengal Sales Tax Act, 1954 (West Bengal Act IV of 1954), the Governor is pleased hereby to make, with effect from 1st October, 1967, the following amendments in the West Bengal Sales Tax Rules, 1954, as subsequently amended (hereinafter referred to as the said rules); namely:—

Amendments

In the said rules.—

(1) *for* Form III, *substitute* the following Form, namely:—
(*vide* p.p. 537-538)

(2) *for* Form IIIA, *substitute* the following Form, namely:—
(*vide* p.p. 539-540)

By order of the Governor,
S. L. BOSE,
Dy. Secy. to the Govt. of West Bengal.

Form III

Return of Sales Tax payable under the West Bengal Sales Tax Act, 1954, for the /*month/quarter ending on.....

(On the basis of sale-prices received)

(*See rule* 21)

Name of the dealer....., carrying on business under the trade name of.....

Address of the dealer.....

Registration certificate No. of the dealer.....

1.

(1)	(2)				(3)
	Gross amount received during the period by the dealer as consideration for—				
Gross amount received during the period by the dealer as consideration for sale in West Bengal of—	Sales in West Bengal of the commodity, secured by purchase from places within West Bengal (a)	Sales in West Bengal of the commodity, in the course of export out of, or import into, the territory of India (b)	Sales in West Bengal of the commodity, in the course of inter-State trade or commerce (c)	TOTAL (d)	Balance "X" [i.e. (1) minus (2) (d)]
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
(A) **.....	(A)	(A)	(A)	(A)	(A)
(B) **.....	(B)	(B)	(B)	(B)	(B)
(C) **.....	(C)	(C)	(C)	(C)	(C)
(D) **.....	(D)	(D)	(D)	(D)	(D)
(E) **.....	(E)	(E)	(E)	(E)	(E)
(F) **.....	(F)	(F)	(F)	(F)	(F)
(G) **.....	(G)	(G)	(G)	(G)	(G)
( ) **.....	( )	( )	( )	( )	( )
( ) **.....	( )	( )	( )	( )	( )
TOTAL					

* Strike out whichever is not applicable.

** Enter here the name of the commodity sold.

[Form III—*Contd.*]

2. Computation of turnover and tax payable:

(1)	(2)			(3)	(4)
	DEDUCTIONS				
Balance "X", as per column (3) pre-page	Amount refunded during the period under section 2(e) (i), to customers for goods returned (a)	Under Section 2(e) (ii) (b)	Total (c)	Turnover [(i.e. (1) minus (2) (c)]	Tax payable
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
(A)	(A)	(A) @.....%	(A)	(A)	(A) @.....%
(B)	(B)	(B) @.....%	(B)	(B)	(B) @.....%
(C)	(C)	(C) @.....%	(C)	(C)	(C) @.....%
(D)	(D)	(D) @.....%	(D)	(D)	(D) @.....%
(E)	(E)	(E) @.....%	(E)	(E)	(E) @.....%
(F)	(F)	(F) @.....%	(F)	(F)	(F) @.....%
(G)	(G)	(G) @.....%	(G)	(G)	(G) @.....%
( )	( )	( ) @.....%	( )	( )	( ) @.....%
( )	( )	( ) @.....%	( )	( )	( ) @.....%

3. Total tax payable—Rs.....

4. Tax paid per challan No.....dated.....of the..... *Treasury/Reserve Bank of India for Rs.....

The above statements are true to the best of my knowledge and belief.

.....

Dated..... *Signature and status of the persons signing the return.*

* Strike out whichever is not applicable.

N.B.—1. The figures in respect of each item of goods should be shown *separately*.

2. If the same commodity is taxable at different rates under specified conditions the figures in respect of each of such *categories* should be shown *separately*.

3. For each of the additional items of goods not covered by items (A) to (G) and the figures in respect thereof, insert items (H), (I), (J) etc., after item (G).

Form IIIA

Return of Sales Tax payable under the West Bengal Sales Tax Act, 1954, for the *month/quarter ending on.....

(On the basis of sale-prices receivable)

(*See rule* 21)

Name of the dealer....., carrying on business under the trade name of.....

Address of the dealer.....

Registration certificate No. of the dealer.....

1.

(1)	(2)				(3)
	Gross amount payable during the deriod to the dealer as consideration for—				
Gross amount payable during the period to the dealer as consideration for sale in West Bengal of—	Sales in West Bengal of the commodity, secured by purchase from places within West Bengal (a)	Sales in West Bengal of the commodity, in the course of export out of, or import into, the territory of India (b)	Sales in West Bengal of the commodity, in the course of inter-State trade or commerce (c)	TOTAL (d)	Balance "X" [i.e. (1) minus (2) (d)]
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
(A) **.....	(A)	(A)	(A)	(A)	(A)
(B) **.....	(B)	(B)	(B)	(B)	(B)
(C) **.....	(C)	(C)	(C)	(C)	(C)
(D) **.....	(D)	(D)	(D)	(D)	(D)
(E) **.....	(E)	(E)	(E)	(E)	(E)
(F) **.....	(F)	(F)	(F)	(F)	(F)
(G) **.....	(G)	(G)	(G)	(G)	(G)
( ) **.....	( )	( )	( )	( )	( )
( ) **.....	( )	( )	( )	( )	( )
TOTAL					

* Strike out whichever is not applicable.

** Enter here the name of the commodity sold.

2. Computation of turnover and tax payable:

1	2				3	4
	DEDUCTIONS					
Balance "X" as per column (3) *prepage*	Cash discount allowed during the period (when separately shown), if any included in Balance "X" (a)	Amount refunded during the period under section 2(e) (i) to customers for goods returned (b)	Under Section 2(e) (ii) (c)	TOTAL (d)	Turnover [(i.e. (1) minus 2(d)[	Tax payable
Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.	Rs. P.
(A)	(A)	(A)	(A) @.....%	(A)	(A)	(A) @.....%
(B)	(B)	(B)	(B) @.....%	(B)	(B)	(B) @.....%
(C)	(C)	(C)	(C) @.....%	(C)	(C)	(C) @.....%
(D)	(D)	(D)	(D) @.....%	(D)	(D)	(D) @.....%
(E)	(E)	(E)	(E) @.....%	(E)	(E)	(E) @.....%
(F)	(F)	(F)	(F) @.....%	(F)	(F)	(F) @.....%
(G)	(G)	(G)	(G) @.....%	(G)	(G)	(G) @.....%
( )	( )	( )	( ) @.....%	( )	( )	( ) @.....%
( )	( )	( )	( ) @.....%	( )	( )	( ) @.....%

3. Total tax payable—Rs.....

4. Tax paid per challan No.....dated.....of the..... *Treasury/Reserve Bank of India for Rs.....

The above statements are true to the best of my knowledge and belief.

.....

Dated..... *Signature and status of the persons signing the return.*

* Strike out whichever is not applicable.

N.B.—1. The figures in respect of each item of goods should be shown *separately*.

2. If the same commodity is taxable at different rates under specified conditions, the figures in respect of each of such *categories* should be shown *separately*.

3. For each of the additional items of goods not covered by items (A) to (G) and the figures in rsepect thereof, insert (H), (I), (J), etc., after item (G).

V. NOTIFICATION UNDER SECTION 8(5) OF THE CENTRAL SALES TAX ACT, 1956

No. 2079-F.T.—30th May 1967—Whereas the Governor is satisfied that it is necessary so to do in the public interest;

Now, therefore, in exercise of the power conferred by sub-section (*5*) of section 8 of the Central Sales Tax Act, 1956 (Act 74 of 1956), the Governor is pleased hereby to direct that no tax shall be payable under the said Act by any dealer having his place of business in West Bengal in respect of sale of any goods made by him from such place of business to His Majesty the King of Nepal and the privileged members of the Royal Family of Nepal, when such goods are shown to the satisfaction of the authority empowered to assess tax upon such sale to have been consigned by Railway to Raxaul, Jogbani, Galgalia or any other Railway Station situated in India-Nepal border for onward transmission to places in Nepal, subject to the condition that such dealer shall produce before such authority in support of the claim for exemption (1) the original order received by him for supply and despatch of such goods to such Railway Station, and (2) a certificate in the following form duly filled in and signed by the Principal Personal Secretary or the Deputy or the Assistant Personal Secretary to His Majesty the King of Nepal under his official seal:—

FORM OF CERTIFICATE

I, ..., the Principal Personal Secretary/the Deputy Personal Secretary/the Assistant Personal Secretary to His Majesty the King of Nepal, hereby certify that the goods specified in invoice/bill No....., dated....., of Messrs..... (name of the selling dealer), of.....(address of the selling dealer), in West Bengal and referred to in the Supply Order No....., dated....., issued by..... (name of the authority issuing the order) have been purchased for personal use of His Majesty the King of Nepal and/or of the privileged members of the Royal Family of Nepal and that such goods were consigned by the said Messrs..... .....(name of the selling dealer) from..... Railway Station in West Bengal under R/R. No....., dated..... ...../Invoice No....., dated....., to.....Railway Station in the State of..... .....and have been taken delivery of by me or by a representative of His Majesty the King of Nepal on the said destination station and

thereafter the goods have been taken into Nepal through the Check Post at.....
.....(name of the Check Post) of the Government of Nepal for use by His Majesty the King of Nepal and/or the privileged members of the Royal Family.

Signature.....

Official Seal

Designation.....

Date.....

This notification will take effect from the 1st day of June 1967.

By order of the Governor,
T. C. DUTT,
Dy. Secy. to the Govt. of West Bengal

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